

<b>1040</b>	<b>Federal Return Summary</b>	<b>2019</b>
Name <b>SHAMSUL M AREFIN</b>		Taxpayer Identification Number <b>594-67-5465</b>

Tax Form 1040Filing Status HHTax Method Used Tax TableDependents 2**Income**

Salaries & wages	59,618
Taxable interest income	
Tax exempt interest	
Dividend income	15,000
Qualified dividends	15,000
Taxable state/local refunds	
Alimony received	
Business income/-loss	
Capital gain/-loss	-3,000
Other gain/-loss (Form 4797)	
Taxable IRA distributions	
Taxable pension distributions	
Rental, royalty, partnership, etc. income/-loss	-25,000
Farm income/-loss	
Unemployment compensation	
Taxable social security benefits	
Other income	
<b>Total income</b>	<b>46,618</b>

**Adjustments**

Moving expenses	
Deductible part of self-employment tax	
SEP, SIMPLE, and qualified plan deduction	
Self-employed health insurance deduction	
Alimony paid	42,300
IRA deduction	
Student loan interest deduction	
Other adjustments	
Total adjustments	42,300
<b>Adjusted gross income</b>	<b>4,318</b>

**Deductions**

Medical and Dental expenses	
Taxes paid	
Interest paid	
Charitable contributions	
Other itemized deductions	
Total itemized deductions	
or, Standard deduction	18,350
Taxable income before Qual Bus Inc Ded (QBID)	-14,032
QBID	
<b>Taxable income</b>	

**Tax Computation**

Regular tax	
Alternative minimum tax	
Excess advance premium tax credit	
Total tax before credits	
Child and dependent care credit	
Education credits	
Other credits	
Total credits	
Tax after credits	
Self-employment tax	
Additional tax on IRAs, etc.	
Other taxes	
<b>Total tax</b>	

**Payments**

Federal income tax withheld	6,575
Estimated payments	
Other payments/credits	1,920
<b>Total payments</b>	<b>8,495</b>

**Refund/Amount Due**

Amount overpaid	8,495
Overpayment applied	
Form 2210 penalty	
<b>Amount due/-refund</b>	<b>-8,495</b>
Failure to file penalty	
Failure to pay penalty	
Late filing interest	
<b>Net amount due/-refund</b>	<b>-8,495</b>

**2020 Estimates**

1st quarter	
2nd quarter	
3rd quarter	
4th quarter	
<b>Total Estimates</b>	

**Tax Rates**

Marginal tax rate - Ordinary income*	10.0	%
Marginal tax rate - Capital income*	0.0	%
Effective tax rate		%

\* Marginal Tax Rate displayed may not reflect the true tax rate for Schedule J or Form 8615.

Form **8879****IRS e-file Signature Authorization**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service

► ERO must obtain and retain completed Form 8879.  
 ► Go to [www.irs.gov/Form8879](http://www.irs.gov/Form8879) for the latest information.

**2019**Submission Identification Number (SID) 

Taxpayer's name

**SHAMSUL M AREFIN**

Social security number

**594-67-5465**

Spouse's name

Spouse's social security number

**Part I Tax Return Information — Tax Year Ending December 31, 2019 (Whole dollars only)**

<b>1</b> Adjusted gross income (Form 1040 or 1040-SR, line 8b; Form 1040-NR, line 35)	<b>1</b>	<b>4,318</b>
<b>2</b> Total tax (Form 1040 or 1040-SR, line 16; Form 1040-NR, line 61)	<b>2</b>	
<b>3</b> Federal income tax withheld from Forms W-2 and 1099 (Form 1040 or 1040-SR line 17; Form 1040-NR, line 62a)	<b>3</b>	<b>6,575</b>
<b>4</b> Refund (Form 1040 or 1040-SR, line 21a; Form 1040-NR, line 73a; Form 1040-SS, Part I, line 13a)	<b>4</b>	<b>8,495</b>
<b>5</b> Amount you owe (Form 1040 or 1040-SR, line 23; Form 1040-NR, line 75)	<b>5</b>	

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

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2019, 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 from my electronic income tax return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537**. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

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

☒ I authorize **Albert Thomas, CPA PC** to enter or generate my PIN **91730** as my  
ERO firm name  
 signature on my tax year 2019 electronically filed income tax return.  
Enter five digits, but don't enter all zeros

☐ I will enter my PIN as my signature on my tax year 2019 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature  \_\_\_\_\_ Date  **04/01/20****Spouse's PIN: check one box only**

☐ I authorize \_\_\_\_\_ to enter or generate my PIN \_\_\_\_\_ as my  
ERO firm name  
 signature on my tax year 2019 electronically filed income tax return.  
Enter five digits, but don't enter all zeros

☐ I will enter my PIN as my signature on my tax year 2019 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature  \_\_\_\_\_ Date  \_\_\_\_\_**Practitioner PIN Method Returns Only—continue below****Part III Certification and Authentication — Practitioner PIN Method Only**

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

**26360519699**

Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2019 electronically filed income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Pub. 1345**, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature  \_\_\_\_\_ Date  **04/01/20**

**ERO Must Retain This Form — See Instructions**  
**Don't Submit This Form to the IRS Unless Requested To Do So**

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

Form **8879** (2019)

**Taxpayer Name** SHAMSUL M AREFIN  
**Spouse Name** \_\_\_\_\_

**DO NOT SUBMIT THIS DOCUMENT TO IRS UNLESS REQUESTED TO DO SO**

**ERO Declaration**

I declare that the information contained in this electronic tax return is the information furnished to me by the taxpayer. If the taxpayer furnished me a completed tax return, I declare that the information contained in this electronic tax return is identical to that contained in the return provided by the taxpayer. If the furnished return was signed by a paid preparer, I declare I have entered the paid preparer's identifying information in the appropriate portion of this electronic return. If I am the paid preparer, under the penalties of perjury I declare that I have examined this electronic return, and to the best of my knowledge and belief, it is true, correct, and complete. This declaration is based on all information of which I have any knowledge.

**ERO Signature**

**I am signing this Tax Return by entering my PIN below.**

ERO's PIN 26360519699

**Taxpayer Declarations**

**Perjury Statement**

Under penalties of perjury, I declare that I have examined this return, including any accompanying statements and schedules and, to the best of my knowledge and belief, it is true, correct, and complete.

**Consent to Disclosure**

I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send my return to IRS and to receive the following information from IRS: a) an acknowledgment of receipt or reason for rejection of transmission; b) the reason for any delay in processing or refund; and, c) the date of any refund.

**Electronic Funds Withdrawal Consent**

If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH Electronic Funds Withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my Federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. I further understand that this authorization may apply to future Federal tax payments that I direct to be debited through the Electronic Federal Tax Payment System (EFTPS). I authorize EFTPS to issue me a personal identification number (PIN) to access EFTPS. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To request that my PIN be mailed to me, or to revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal consent.

**I am signing this Tax Return/Form and Electronic Funds Withdrawal Consent, if applicable, by entering my Self-Select PIN below.**

Date (all numerics) 04/01/20

Taxpayer's PIN (enter five numbers, other than all zeroes)

91730

Spouse's PIN (enter five numbers, other than all zeroes)

**Form 1310 Signature and Verification**

Completion of this section indicates that I am requesting a refund of taxes overpaid by or on behalf of the decedent. Under penalties of perjury, I declare that I have examined this Form 1310 claim, and to the best of my knowledge and belief, it is true, correct and complete.

\_\_\_\_\_  
Signature of person claiming refund

\_\_\_\_\_  
Date



**12a** Tax (see instr.) Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972**3** ☐**12a** 0**b** Add Schedule 2, line 3, and line 12a and enter the total**12b** 0**13a** Child tax credit or credit for other dependents**13a****b** Add Schedule 3, line 7, and line 13a and enter the total**13b****14** Subtract line 13b from line 12b. If zero or less, enter -0-**14** 0**15** Other taxes, including self-employment tax, from Schedule 2, line 10**15****16** Add lines 14 and 15. This is your **total tax****16** 0**17** Federal income tax withheld from Forms W-2 and 1099**17** 6,575**18** Other payments and refundable credits:**a** Earned income credit (EIC)**18a****b** Additional child tax credit. Attach Schedule 8812**18b****c** American opportunity credit from Form 8863, line 8**18c** 1,920**d** Schedule 3, line 14**18d****e** Add lines 18a through 18d. These are your **total other payments and refundable credits****18e** 1,920**19** Add lines 17 and 18e. These are your **total payments****19** 8,495**Refund****20** If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you **overpaid****20** 8,495**21a** Amount of line 20 you want **refunded to you**. If Form 8888 is attached, check here ☐**21a** 8,495**b** Routing number **021000089** **c** Type: ☒ Checking ☐ Savings**d** Account number **17943355****22** Amount of line 20 you want **applied to your 2020 estimated tax****22****Amount You Owe****23** **Amount you owe**. Subtract line 19 from line 16. For details on how to pay, see instructions**23****24** Estimated tax penalty (see instructions)**24****Third Party Designee**

Do you want to allow another person (other than your paid preparer) to discuss this return with the IRS? See instructions.

☐ **Yes**. Complete below.☒ **No**

(Other than paid preparer)

Designee's name

Phone no.

Personal identification number (PIN)

**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 complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature

Date

Your occupation

If the IRS sent you an Identity Protection PIN, enter it here (see instr.)

Spouse's signature. If a joint return, **both** must sign.

Date

Spouse's occupation

If the IRS sent your spouse an Identity Protection PIN, enter it here (see instr.)

Phone no.

Email address

Preparer's name

Preparer's signature

PTIN

Check if:

**Paid** **Albert Thomas****P00397044**☐ 3rd Party Designee**Preparer** Firm's name **Albert Thomas, CPA PC**Date **04/06/20**☒ Self-employed**Use Only** **358 Fifth Ave # 305**Phone no. **212-868-1730**Firm's address **New York****NY 10001-2209**Firm's EIN **26-0677910**Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.Form **1040** (2019)

**SCHEDULE 1**  
**(Form 1040 or 1040-SR)**Department of the Treasury  
Internal Revenue Service**Additional Income and Adjustments to Income**

OMB No. 1545-0074

**2019**Attachment  
Sequence No. **01**▶ **Attach to Form 1040 or 1040-SR.**▶ **Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.**

Name(s) shown on Form 1040 or 1040-SR

**SHAMSUL M AREFIN**

Your social security number

**594-67-5465**At any time during 2019, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? ☐ Yes ☒ No**Part I Additional Income**

<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes	<b>1</b>	
<b>2a</b>	Alimony received	<b>2a</b>	
<b>b</b>	Date of original divorce or separation agreement (see instructions) ▶		
<b>3</b>	Business income or (loss). Attach Schedule C	<b>3</b>	
<b>4</b>	Other gains or (losses). Attach Form 4797	<b>4</b>	
<b>5</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	<b>5</b>	<b>-25,000</b>
<b>6</b>	Farm income or (loss). Attach Schedule F	<b>6</b>	
<b>7</b>	Unemployment compensation	<b>7</b>	
<b>8</b>	Other income. List type and amount ▶	<b>8</b>	
<b>9</b>	Combine lines 1 through 8. Enter here and on Form 1040 or 1040-SR, line 7a	<b>9</b>	<b>-25,000</b>

**Part II Adjustments to Income**

<b>10</b>	Educator expenses	<b>10</b>	
<b>11</b>	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	<b>11</b>	
<b>12</b>	Health savings account deduction. Attach Form 8889	<b>12</b>	
<b>13</b>	Moving expenses for members of the Armed Forces. Attach Form 3903	<b>13</b>	
<b>14</b>	Deductible part of self-employment tax. Attach Schedule SE	<b>14</b>	
<b>15</b>	Self-employed SEP, SIMPLE, and qualified plans	<b>15</b>	
<b>16</b>	Self-employed health insurance deduction	<b>16</b>	
<b>17</b>	Penalty on early withdrawal of savings	<b>17</b>	
<b>18a</b>	Alimony paid	<b>18a</b>	<b>42,300</b>
<b>b</b>	Recipient's SSN ▶ <b>083-88-2654</b>		
<b>c</b>	Date of original divorce or separation agreement (see instructions) ▶ <b>04/26/2016</b>		
<b>19</b>	IRA deduction	<b>19</b>	
<b>20</b>	Student loan interest deduction	<b>20</b>	
<b>21</b>	Tuition and fees. Attach Form 8917	<b>21</b>	
<b>22</b>	Add lines 10 through 21. These are your <b>adjustments to income</b> . Enter here and on Form 1040 or 1040-SR, line 8a	<b>22</b>	<b>42,300</b>

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

Schedule 1 (Form 1040 or 1040-SR) 2019

**SCHEDULE B**  
**(Form 1040 or 1040-SR)****Interest and Ordinary Dividends**

OMB No. 1545-0074

**2019**Attachment  
Sequence No. **08**Department of the Treasury  
Internal Revenue Service (99)► Go to [www.irs.gov/ScheduleB](http://www.irs.gov/ScheduleB) for instructions and the latest information.

► Attach to Form 1040 or 1040-SR.

Name(s) shown on return

**SHAMSUL M AREFIN**

Your social security number

**594-67-5465**

<b>Part I</b>			<b>Amount</b>
<b>1</b>	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 1040 and 1040-SR, line 2b.)  <b>Note:</b> 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.	<b>1</b>	
<b>2</b>	Add the amounts on line 1		
<b>3</b>	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815		
<b>4</b>	Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b		

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

<b>Part II</b>			<b>Amount</b>
<b>5</b>	List name of payer ► <b>TIAAP SALES INC</b>  (See instructions and the instructions for Form 1040 and 1040-SR, line 3b.)  <b>Note:</b> 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.	<b>5</b>	<b>15,000</b>
<b>6</b>	Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b		<b>15,000</b>

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

<b>Part III</b>		<b>Yes</b>	<b>No</b>
You must complete this part if you <b>(a)</b> had over \$1,500 of taxable interest or ordinary dividends; <b>(b)</b> had a foreign account; or <b>(c)</b> received a distribution from, or were a grantor of, or a transferor to, a foreign trust.			
<b>Foreign Accounts and Trusts</b>	<b>7a</b> At any time during 2019, 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>Caution:</b> If required, failure to file FinCEN Form 114 may result in substantial penalties. See instructions.	<b>b</b> If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located ►		
	<b>8</b> During 2019, 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		

**For Paperwork Reduction Act Notice, see your tax return instructions.****Schedule B (Form 1040 or 1040-SR) 2019**

**SCHEDULE D**  
**(Form 1040 or 1040-SR)****Capital Gains and Losses**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service (99)

► Attach to Form 1040, 1040-SR, or 1040-NR.

► Go to [www.irs.gov/ScheduleD](http://www.irs.gov/ScheduleD) for instructions and the latest information.  
► Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.**2019**  
Attachment  
Sequence No. **12**

Name(s) shown on return

**SHAMSUL M AREFIN**

Your social security number

**594-67-5465**Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? ☐ Yes ☒ No

If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

**Part I Short-Term Capital Gains and Losses — Generally Assets Held One Year or Less** (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b . . . .				
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .				
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .				
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				<b>4</b>
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				<b>5</b>
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .				<b>6</b> ( <b>962,772</b> )
<b>7</b> <b>Net short-term capital gain or (loss).</b> Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back . . . . .				<b>7</b> <b>-962,772</b>

**Part II Long-Term Capital Gains and Losses — Generally Assets Held More Than One Year** (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b . . . .				
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . . . .				
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .				
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked . . . . .				
<b>11</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				<b>11</b>
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				<b>12</b>
<b>13</b> Capital gain distributions. See the instructions . . . . .				<b>13</b>
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .				<b>14</b> ( )
<b>15</b> <b>Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Then go to Part III on the back . . . . .				<b>15</b> <b>0</b>

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

Schedule D (Form 1040 or 1040-SR) 2019



**SHAMSUL M AREFIN****594-67-5465**

Schedule D (Form 1040 or 1040-SR) 2019

Page **2****Part III Summary**

<b>16</b> Combine lines 7 and 15 and enter the result .....	<b>16</b>	<b>-962,772</b>
<ul style="list-style-type: none"> <li>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040 or 1040-SR, line 6; or Form 1040-NR, line 14. Then go to line 17 below.</li> <li>• If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.</li> <li>• If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040 or 1040-SR, line 6; or Form 1040-NR, line 14. Then go to line 22.</li> </ul>		
<b>17</b> Are lines 15 and 16 <b>both</b> gains? <input type="checkbox"/> <b>Yes.</b> Go to line 18. <input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.		
<b>18</b> If you are required to complete the <b>28% Rate Gain Worksheet</b> (see instructions), enter the amount, if any, from line 7 of that worksheet .....	<b>18</b>	
<b>19</b> If you are required to complete the <b>Unrecaptured Section 1250 Gain Worksheet</b> (see instructions), enter the amount, if any, from line 18 of that worksheet .....	<b>19</b>	
<b>20</b> Are lines 18 and 19 <b>both</b> zero or blank? <input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Forms 1040 and 1040-SR, line 12a (or in the instructions for Form 1040-NR, line 42). <b>Don't</b> complete lines 21 and 22 below.  <input type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Don't</b> complete lines 21 and 22 below.		
<b>21</b> If line 16 is a loss, enter here and on Form 1040 or 1040-SR, line 6; or Form 1040-NR, line 14, the <b>smaller</b> of:  <div style="display: flex; align-items: center;"> <ul style="list-style-type: none"> <li>• The loss on line 16; or</li> <li>• (\$3,000), or if married filing separately, (\$1,500)</li> </ul> <div style="margin-left: 10px;"> <div style="border-left: 1px solid black; border-top: 1px solid black; border-bottom: 1px solid black; width: 20px; height: 20px; margin-bottom: 5px;"></div> <div style="border-left: 1px solid black; border-top: 1px solid black; border-bottom: 1px solid black; width: 20px; height: 20px;"></div> </div> </div>	<b>21</b>	( <b>3,000</b> )
<b>Note:</b> When figuring which amount is smaller, treat both amounts as positive numbers.		
<b>22</b> Do you have qualified dividends on Form 1040 or 1040-SR, line 3a; or Form 1040-NR, line 10b?  <input checked="" type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Forms 1040 and 1040-SR, line 12a (or in the instructions for Form 1040-NR, line 42).  <input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

Schedule D (Form 1040 or 1040-SR) 2019

**SCHEDULE E****(Form 1040 or 1040-SR)****Supplemental Income and Loss****(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)****▶ Attach to Form 1040, 1040-SR, 1040-NR, or 1041.****▶ Go to [www.irs.gov/ScheduleE](http://www.irs.gov/ScheduleE) for instructions and the latest information.**

OMB No. 1545-0074

**2019**Attachment  
Sequence No. **13**Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on return

Your social security number

**SHAMSUL M AREFIN****594-67-5465****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** (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 2019 that would require you to file Form(s) 1099? (see instructions) ☒ **Yes** ☐ **No**

**B** If "Yes," did you or will you file required Forms 1099? ☒ **Yes** ☐ **No**

<b>1a</b>	Physical address of each property (street, city, state, ZIP code)				
<b>A</b>	<b>AMBREEN HOLDING LLC 85-48 168 ST, New York, NY 11432</b>				
<b>B</b>	<b>P.I.A.REALTY LLC 85-46 168ST, New York, NY 11432</b>				
<b>C</b>	<b>IIA LLC 59 FREDERICK AVENUE, BAYSHORE, NY 11706</b>				
<b>1b</b>	Type of Property (from list below)	<b>2</b> For each rental real estate property listed above, report the number of fair rental and personal use days. Check the <b>QJV</b> box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	<b>QJV</b>
<b>A</b>	<b>1</b>		<b>A 365</b>		
<b>B</b>	<b>1</b>		<b>B 365</b>		
<b>C</b>	<b>1</b>		<b>C 365</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)

<b>Income:</b>	<b>Properties:</b>	<b>A</b>	<b>B</b>	<b>C</b>
<b>3</b> Rents received	<b>3</b>	<b>53,200</b>	<b>54,600</b>	<b>29,500</b>
<b>4</b> Royalties received	<b>4</b>			
<b>Expenses:</b>				
<b>5</b> Advertising	<b>5</b>			
<b>6</b> Auto and travel (see instructions)	<b>6</b>			
<b>7</b> Cleaning and maintenance	<b>7</b>	<b>6,436</b>	<b>7,385</b>	<b>2,087</b>
<b>8</b> Commissions	<b>8</b>			
<b>9</b> Insurance	<b>9</b>	<b>2,625</b>	<b>2,780</b>	<b>1,608</b>
<b>10</b> Legal and other professional fees	<b>10</b>			
<b>11</b> Management fees	<b>11</b>			
<b>12</b> Mortgage interest paid to banks, etc. (see instructions)	<b>12</b>		<b>6,710</b>	
<b>13</b> Other interest	<b>13</b>			
<b>14</b> Repairs	<b>14</b>			
<b>15</b> Supplies	<b>15</b>			
<b>16</b> Taxes	<b>16</b>	<b>9,881</b>	<b>11,381</b>	<b>9,465</b>
<b>17</b> Utilities	<b>17</b>	<b>9,007</b>	<b>9,123</b>	<b>4,235</b>
<b>18</b> Depreciation expense or depletion	<b>18</b>	<b>25,273</b>	<b>26,727</b>	<b>7,829</b>
<b>19</b> Other (list) ▶ <b>See Statement 1, 2, 3</b>	<b>19</b>	<b>3,000</b>	<b>3,000</b>	<b>1,500</b>
<b>20</b> Total expenses. Add lines 5 through 19	<b>20</b>	<b>56,222</b>	<b>67,106</b>	<b>26,724</b>
<b>21</b> 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 <b>Form 6198</b>	<b>21</b>	<b>-3,022</b>	<b>-12,506</b>	<b>2,776</b>
<b>22</b> Deductible rental real estate loss after limitation, if any, on <b>Form 8582</b> (see instructions)	<b>22</b>	<b>6,204</b>	<b>11,639</b>	<b>3,917</b>
<b>23a</b> Total of all amounts reported on line 3 for all rental properties	<b>23a</b>			
<b>b</b> Total of all amounts reported on line 4 for all royalty properties	<b>23b</b>			
<b>c</b> Total of all amounts reported on line 12 for all properties	<b>23c</b>			
<b>d</b> Total of all amounts reported on line 18 for all properties	<b>23d</b>			
<b>e</b> Total of all amounts reported on line 20 for all properties	<b>23e</b>			
<b>24</b> <b>Income.</b> Add positive amounts shown on line 21. <b>Do not</b> include any losses	<b>24</b>			
<b>25</b> <b>Losses.</b> Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	<b>25</b>			
<b>26</b> <b>Total rental real estate and royalty income or (loss).</b> Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040 or 1040-SR), line 5, or Form 1040-NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	<b>26</b>			

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

Schedule E (Form 1040 or 1040-SR) 2019

**SCHEDULE E****(Form 1040 or 1040-SR)****Supplemental Income and Loss****(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)****▶ Attach to Form 1040, 1040-SR, 1040-NR, or 1041.****▶ Go to [www.irs.gov/ScheduleE](http://www.irs.gov/ScheduleE) for instructions and the latest information.**

OMB No. 1545-0074

**2019**Attachment  
Sequence No. **13**Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on return

Your social security number

**SHAMSUL M AREFIN****594-67-5465****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** (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 2019 that would require you to file Form(s) 1099? (see instructions) ☐ Yes ☐ No

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

<b>1a</b>	Physical address of each property (street, city, state, ZIP code)				
<b>A</b>	1209 TALI OFF RD, DHAKA, Bangladesh				
<b>B</b>					
<b>C</b>					

  

1b	Type of Property (from list below)	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
<b>A</b>	4		365		
<b>B</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
3 Rents received	3	2,400		
4 Royalties received	4			
<b>Expenses:</b>				
5 Advertising	5			
6 Auto and travel (see instructions)	6			
7 Cleaning and maintenance	7			
8 Commissions	8			
9 Insurance	9			
10 Legal and other professional fees	10			
11 Management fees	11			
12 Mortgage interest paid to banks, etc. (see instructions)	12			
13 Other interest	13			
14 Repairs	14			
15 Supplies	15			
16 Taxes	16			
17 Utilities	17			
18 Depreciation expense or depletion	18	7,692		
19 Other (list) ▶ See Statement 4	19	1,375		
20 Total expenses. Add lines 5 through 19	20	9,067		
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 <b>Form 6198</b>	21	-6,667		
22 Deductible rental real estate loss after limitation, if any, on <b>Form 8582</b> (see instructions)	22	6,016		
23a Total of all amounts reported on line 3 for all rental properties	23a	139,700		
b Total of all amounts reported on line 4 for all royalty properties	23b			
c Total of all amounts reported on line 12 for all properties	23c	6,710		
d Total of all amounts reported on line 18 for all properties	23d	67,521		
e Total of all amounts reported on line 20 for all properties	23e	159,119		
24 <b>Income.</b> Add positive amounts shown on line 21. <b>Do not</b> include any losses	24		2,776	
25 <b>Losses.</b> Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25		27,776	
26 <b>Total rental real estate and royalty income or (loss).</b> Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040 or 1040-SR), line 5, or Form 1040-NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	26		-25,000	

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

Schedule E (Form 1040 or 1040-SR) 2019

Form **8863**Department of the Treasury  
Internal Revenue Service (99)**Education Credits**  
**(American Opportunity and Lifetime Learning Credits)**

▶ Attach to Form 1040 or 1040-SR.

▶ Go to [www.irs.gov/Form8863](http://www.irs.gov/Form8863) for instructions and the latest information.

OMB No. 1545-0074

**2019**Attachment  
Sequence No. **50**

Name(s) shown on return

Your social security number

**SHAMSUL M AREFIN****594-67-5465***Complete a separate Part III on page 2 for each student for whom you're claiming either credit before you complete Parts I and II.***Part I Refundable American Opportunity Credit**

1	After completing Part III for each student, enter the total of all amounts from all Parts III, line 30	1	<b>4,799</b>
2	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er)	2	<b>90,000</b>
3	Enter the amount from Form 1040 or 1040-SR, line 8b. If you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter	3	<b>4,318</b>
4	Subtract line 3 from line 2. If zero or less, <b>stop</b> ; you can't take any education credit	4	<b>85,682</b>
5	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	5	<b>10,000</b>
6	If line 4 is: • Equal to or more than line 5, enter 1.000 on line 6 • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places)	6	<b>1.000</b>
7	Multiply line 1 by line 6. <b>Caution:</b> If you were under age 24 at the end of the year <b>and</b> meet the conditions described in the instructions, you <b>can't</b> take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box <input type="checkbox"/>	7	<b>4,799</b>
8	<b>Refundable American opportunity credit.</b> Multiply line 7 by 40% (0.40). Enter the amount here and on Form 1040 or 1040-SR, line 18c. Then go to line 9 below	8	<b>1,920</b>

**Part II Nonrefundable Education Credits**

9	Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions)	9	<b>2,879</b>
10	After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero, skip lines 11 through 17, enter -0- on line 18, and go to line 19	10	
11	Enter the smaller of line 10 or \$10,000	11	
12	Multiply line 11 by 20% (0.20)	12	
13	Enter: \$136,000 if married filing jointly; \$68,000 if single, head of household, or qualifying widow(er)	13	
14	Enter the amount from Form 1040 or 1040-SR, line 8b. If you're filing Form 2555, or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter	14	
15	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19	15	
16	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	16	
17	If line 15 is: • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18 • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places)	17	
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions)	18	
19	<b>Nonrefundable education credits.</b> Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Schedule 3 (Form 1040 or 1040-SR), line 3	19	

**For Paperwork Reduction Act Notice, see your tax return instructions.**Form **8863** (2019)

Name(s) shown on return

Your social security number

**SHAMSUL M AREFIN****594-67-5465**

**Complete Part III for each student for whom you're claiming either the American opportunity credit or lifetime learning credit. Use additional copies of page 2 as needed for each student.**

**Part III Student and Educational Institution Information.** See instructions.

<b>20</b> Student name (as shown on page 1 of your tax return)  <div style="text-align: center;"><b>ANISUL M AREFIN</b></div>	<b>21</b> Student social security number (as shown on page 1 of your tax return)  <div style="text-align: center;"><b>056-90-2442</b></div>
<b>22</b> Educational institution information (see instructions)	
<b>a.</b> Name of first educational institution  <div style="text-align: center;"><b>UNIVERSITY OF CHICAGO</b></div>	<b>b.</b> Name of second educational institution (if any)
<b>(1)</b> Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions. <div style="text-align: center;"><b>6030 S ELLIS AVE CHICAGO IL 60637</b></div>	<b>(1)</b> Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.
<b>(2)</b> Did the student receive Form 1098-T from this institution for 2019? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<b>(2)</b> Did the student receive Form 1098-T from this institution for 2019? <input type="checkbox"/> Yes <input type="checkbox"/> No
<b>(3)</b> Did the student receive Form 1098-T from this institution for 2018 with box 2 filled in and box 7 checked? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<b>(3)</b> Did the student receive Form 1098-T from this institution for 2018 with box 2 filled in and box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No
<b>(4)</b> Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in <b>(2)</b> or <b>(3)</b> . You can get the EIN from Form 1098-T or from the institution. <div style="text-align: center;"><b>36-2177139</b></div>	<b>(4)</b> Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in <b>(2)</b> or <b>(3)</b> . You can get the EIN from Form 1098-T or from the institution. <div style="text-align: center;">_____</div>
<b>23</b> Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 tax years before 2019?	
<input type="checkbox"/> Yes — <b>Stop!</b> Go to line 31 for this student. <input checked="" type="checkbox"/> No — Go to line 24.	
<b>24</b> Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2019 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? See instructions.	
<input checked="" type="checkbox"/> Yes — Go to line 25. <input type="checkbox"/> No — <b>Stop!</b> Go to line 31 for this student.	
<b>25</b> Did the student complete the first 4 years of postsecondary education before 2019? See instructions.	
<input type="checkbox"/> Yes — <b>Stop!</b> Go to line 31 for this student. <input checked="" type="checkbox"/> No — Go to line 26.	
<b>26</b> Was the student convicted, before the end of 2019, of a felony for possession or distribution of a controlled substance?	
<input type="checkbox"/> Yes — <b>Stop!</b> Go to line 31 for this student. <input checked="" type="checkbox"/> No — Complete lines 27 through 30 for this student.	



**You *can't* take the American opportunity credit and the lifetime learning credit for the *same* student in the same year. If you complete lines 27 through 30 for this student, don't complete line 31.**

**American Opportunity Credit**

<b>27</b> Adjusted qualified education expenses (see instructions). <b>Don't enter more than \$4,000</b>	<b>27</b>	<b>4,000</b>
<b>28</b> Subtract \$2,000 from line 27. If zero or less, enter -0-	<b>28</b>	<b>2,000</b>
<b>29</b> Multiply line 28 by 25% (0.25)	<b>29</b>	<b>500</b>
<b>30</b> If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30, on Part I, line 1	<b>30</b>	<b>2,500</b>

**Lifetime Learning Credit**

<b>31</b> Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10	<b>31</b>	
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Name(s) shown on return

Your social security number

**SHAMSUL M AREFIN****594-67-5465**

**Complete Part III for each student for whom you're claiming either the American opportunity credit or lifetime learning credit. Use additional copies of page 2 as needed for each student.**

**Part III Student and Educational Institution Information.** See instructions.

<b>20</b> Student name (as shown on page 1 of your tax return)  <div style="text-align: center;"><b>ASHIQUL M AREFIN</b></div>	<b>21</b> Student social security number (as shown on page 1 of your tax return)  <div style="text-align: center;"><b>126-90-8273</b></div>
<b>22</b> Educational institution information (see instructions)	
<b>a.</b> Name of first educational institution  <div style="text-align: center;"><b>SUNY: Stony Brook University</b></div> <b>(1)</b> Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions. <div style="text-align: center;"><b>P.O. Box 619 Stony Brook NY 11790</b></div> <b>(2)</b> Did the student receive Form 1098-T from this institution for 2019? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <b>(3)</b> Did the student receive Form 1098-T from this institution for 2018 with box 2 filled in and box 7 checked? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>(4)</b> Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in <b>(2)</b> or <b>(3)</b> . You can get the EIN from Form 1098-T or from the institution. <div style="text-align: center;"><b>16-1514621</b></div>	<b>b.</b> Name of second educational institution (if any)  <b>(1)</b> Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.  <b>(2)</b> Did the student receive Form 1098-T from this institution for 2019? <input type="checkbox"/> Yes <input type="checkbox"/> No <b>(3)</b> Did the student receive Form 1098-T from this institution for 2018 with box 2 filled in and box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No <b>(4)</b> Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in <b>(2)</b> or <b>(3)</b> . You can get the EIN from Form 1098-T or from the institution. <div style="text-align: center;">_____</div>
<b>23</b> Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 tax years before 2019? <input type="checkbox"/> Yes — <b>Stop!</b> Go to line 31 for this student. <input checked="" type="checkbox"/> No — Go to line 24.	
<b>24</b> Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2019 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? See instructions. <input checked="" type="checkbox"/> Yes — Go to line 25. <input type="checkbox"/> No — <b>Stop!</b> Go to line 31 for this student.	
<b>25</b> Did the student complete the first 4 years of postsecondary education before 2019? See instructions. <input type="checkbox"/> Yes — <b>Stop!</b> Go to line 31 for this student. <input checked="" type="checkbox"/> No — Go to line 26.	
<b>26</b> Was the student convicted, before the end of 2019, of a felony for possession or distribution of a controlled substance? <input type="checkbox"/> Yes — <b>Stop!</b> Go to line 31 for this student. <input checked="" type="checkbox"/> No — Complete lines 27 through 30 for this student.	



**You *can't* take the American opportunity credit and the lifetime learning credit for the *same* student in the same year. If you complete lines 27 through 30 for this student, don't complete line 31.**

**American Opportunity Credit**

<b>27</b> Adjusted qualified education expenses (see instructions). <b>Don't enter more than \$4,000</b>	<b>27</b>	<b>3,196</b>
<b>28</b> Subtract \$2,000 from line 27. If zero or less, enter -0-	<b>28</b>	<b>1,196</b>
<b>29</b> Multiply line 28 by 25% (0.25)	<b>29</b>	<b>299</b>
<b>30</b> If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30, on Part I, line 1	<b>30</b>	<b>2,299</b>

**Lifetime Learning Credit**

<b>31</b> Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10	<b>31</b>	
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Form **4952**Department of the Treasury  
Internal Revenue Service (99)**Investment Interest Expense Deduction**► Go to [www.irs.gov/Form4952](http://www.irs.gov/Form4952) for the latest information.

► Attach to your tax return.

OMB No. 1545-0191

**2019**Attachment  
Sequence No. **51**

Name(s) shown on return

Identifying number

**SHAMSUL M AREFIN****594-67-5465****Part I Total Investment Interest Expense**

<b>1</b>	Investment interest expense paid or accrued in 2019 (see instructions) .....	<b>1</b>	
<b>2</b>	Disallowed investment interest expense from 2018 Form 4952, line 7 .....	<b>2</b>	<b>1,073</b>
<b>3</b>	<b>Total investment interest expense.</b> Add lines 1 and 2 .....	<b>3</b>	<b>1,073</b>

**Part II Net Investment Income**

<b>4a</b>	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment) .....	<b>4a</b>	<b>15,000</b>	
<b>4b</b>	Qualified dividends included on line 4a .....	<b>4b</b>	<b>15,000</b>	
<b>4c</b>	Subtract line 4b from line 4a .....	<b>4c</b>		
<b>4d</b>	Net gain from the disposition of property held for investment .....	<b>4d</b>		
<b>4e</b>	Enter the <b>smaller</b> of line 4d or your net capital gain from the disposition of property held for investment. See instructions .....	<b>4e</b>		
<b>4f</b>	Subtract line 4e from line 4d .....	<b>4f</b>		
<b>4g</b>	Enter the amount from lines 4b and 4e that you elect to include in investment income. See instructions .....	<b>4g</b>		
<b>4h</b>	Investment income. Add lines 4c, 4f, and 4g .....	<b>4h</b>		<b>0</b>
<b>5</b>	Investment expenses (see instructions) .....	<b>5</b>		
<b>6</b>	<b>Net investment income.</b> Subtract line 5 from line 4h. If zero or less, enter -0- .....	<b>6</b>		<b>0</b>

**Part III Investment Interest Expense Deduction**

<b>7</b>	Disallowed investment interest expense to be carried forward to 2020. Subtract line 6 from line 3. If zero or less, enter -0- .....	<b>7</b>	<b>1,073</b>
<b>8</b>	<b>Investment interest expense deduction.</b> Enter the <b>smaller</b> of line 3 or line 6. See instructions .....	<b>8</b>	<b>0</b>

For Paperwork Reduction Act Notice, see page 4.

Form **4952** (2019)

Form **4952**Department of the Treasury  
Internal Revenue Service (99)**Alt. Min. Tax**  
**Investment Interest Expense Deduction**► Go to [www.irs.gov/Form4952](http://www.irs.gov/Form4952) for the latest information.  
► Attach to your tax return.

OMB No. 1545-0191

**2019**Attachment  
Sequence No. **51**

Name(s) shown on return

Identifying number

**SHAMSUL M AREFIN****594-67-5465****Part I Total Investment Interest Expense**

<b>1</b>	Investment interest expense paid or accrued in 2019 (see instructions) .....	<b>1</b>	
<b>2</b>	Disallowed investment interest expense from 2018 Form 4952, line 7 .....	<b>2</b>	<b>1,073</b>
<b>3</b>	<b>Total investment interest expense.</b> Add lines 1 and 2 .....	<b>3</b>	<b>1,073</b>

**Part II Net Investment Income**

<b>4a</b>	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment) .....	<b>4a</b>	<b>15,000</b>	
<b>4b</b>	Qualified dividends included on line 4a .....	<b>4b</b>	<b>15,000</b>	
<b>c</b>	Subtract line 4b from line 4a .....			<b>4c</b>
<b>d</b>	Net gain from the disposition of property held for investment .....	<b>4d</b>		
<b>e</b>	Enter the <b>smaller</b> of line 4d or your net capital gain from the disposition of property held for investment. See instructions .....	<b>4e</b>		
<b>f</b>	Subtract line 4e from line 4d .....			<b>4f</b>
<b>g</b>	Enter the amount from lines 4b and 4e that you elect to include in investment income. See instructions .....			<b>4g</b>
<b>h</b>	Investment income. Add lines 4c, 4f, and 4g .....			<b>4h</b>
<b>5</b>	Investment expenses (see instructions) .....			<b>5</b>
<b>6</b>	<b>Net investment income.</b> Subtract line 5 from line 4h. If zero or less, enter -0- .....			<b>6</b>

**Part III Investment Interest Expense Deduction**

<b>7</b>	Disallowed investment interest expense to be carried forward to 2020. Subtract line 6 from line 3. If zero or less, enter -0- .....	<b>7</b>	<b>1,073</b>
<b>8</b>	<b>Investment interest expense deduction.</b> Enter the <b>smaller</b> of line 3 or line 6. See instructions .....	<b>8</b>	<b>0</b>

For Paperwork Reduction Act Notice, see page 4.

Form **4952** (2019)



Form **8995**Department of the Treasury  
Internal Revenue Service**Qualified Business Income Deduction  
Simplified Computation**

▶ Attach to your tax return.

▶ Go to [www.irs.gov/Form8995](http://www.irs.gov/Form8995) for instructions and the latest information.

OMB No. 1545-0123

**2019**Attachment  
Sequence No. **55**

Name(s) shown on return

**SHAMSUL M AREFIN**

Your taxpayer identification number

**594-67-5465**

<b>1</b>	<b>(a)</b> Trade, business, or aggregation name	<b>(b)</b> Taxpayer identification number	<b>(c)</b> Qualified business income or (loss)
<b>i</b>	<b>AMBREEN HOLDING LLC</b>	<b>594-67-5465</b>	<b>-1,448</b>
<b>ii</b>	<b>P.I.A.REALTY LLC</b>	<b>594-67-5465</b>	<b>-7,982</b>
<b>iii</b>	<b>RESIDENTIAL RENTAL IIA LLC</b>	<b>594-67-5465</b>	<b>-1,141</b>
<b>iv</b>			
<b>v</b>			

<b>2</b>	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	<b>2</b>	<b>-10,571</b>	<b>5</b>	
<b>3</b>	Qualified business net (loss) carryforward from the prior year	<b>3</b>	( )		
<b>4</b>	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	<b>4</b>	<b>0</b>		
<b>5</b>	Qualified business income component. Multiply line 4 by 20% (0.20)			<b>5</b>	
<b>6</b>	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	<b>6</b>			
<b>7</b>	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	<b>7</b>	( )		
<b>8</b>	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	<b>8</b>	<b>0</b>		
<b>9</b>	REIT and PTP component. Multiply line 8 by 20% (0.20)			<b>9</b>	
<b>10</b>	Qualified business income deduction before the income limitation. Add lines 5 and 9			<b>10</b>	<b>0</b>
<b>11</b>	Taxable income before qualified business income deduction	<b>11</b>	<b>-14,032</b>		
<b>12</b>	Net capital gain (see instructions)	<b>12</b>	<b>15,000</b>		
<b>13</b>	Subtract line 12 from line 11. If zero or less, enter -0-	<b>13</b>	<b>0</b>		
<b>14</b>	Income limitation. Multiply line 13 by 20% (0.20)			<b>14</b>	<b>0</b>
<b>15</b>	Qualified business income deduction. Enter the lesser of line 10 or line 14. Also enter this amount on the applicable line of your return ▶	<b>15</b>	<b>0</b>		
<b>16</b>	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	<b>16</b>	<b>( 10,571 )</b>		
<b>17</b>	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	<b>17</b>	( )		

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8995** (2019)

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

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service*Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC), Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC) and Credit for Other Dependents (ODC)), and Head of Household (HOH) Filing Status*▶ **To be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.**▶ **Go to [www.irs.gov/Form8867](http://www.irs.gov/Form8867) for instructions and the latest information.****2019**Attachment  
Sequence No. **70**

Taxpayer name(s) shown on return

**SHAMSUL M AREFIN**

Taxpayer identification number

**594-67-5465**

Enter preparer's name and PTIN

**Albert Thomas****P00397044****Part I Due Diligence Requirements**

Please check the appropriate box for the credit(s) and/or HOH filing status claimed on the return and complete the related Parts I-V for the benefit(s) claimed (check all that apply).

☐ EIC☐ CTC/ACTC/ODC☒ AOTC☒ HOH

- 1** Did you complete the return based on information for tax year 2019 provided by the taxpayer or reasonably obtained by you? .....

Yes	No	N/A
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

- 2** If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS 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"/>	<input type="checkbox"/>	<input type="checkbox"/>
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- 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 contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status.
- Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to compute the amount(s) of any credit(s) .....

<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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- 4** Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.) .....

<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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- a** Did you make reasonable inquiries to determine the correct, complete, and consistent information? .....

- b** Did you contemporaneously 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"/>	<input type="checkbox"/>	<input type="checkbox"/>
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- 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 any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to compute the amount(s) of the credit(s) .....

<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------	--------------------------

List those documents, if any, that you relied on.

**Taxpayer summary of income**

- 6** Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit? .....

<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------	--------------------------

- 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.)

- a** Did you complete the required recertification Form 8862? .....

<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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- 8** If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040 or 1040-SR)? .....

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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**For Paperwork Reduction Act Notice, see separate instructions.**Form **8867** (2019)

SHAMSUL M AREFIN

594-67-5465

Form 8867 (2019)

Page **2****Part II Due Diligence Questions for Returns Claiming EIC** (If the return does not claim EIC, go to Part III.)

	Yes	No	N/A
<b>9a</b> Have you determined that the taxpayer is, in fact, eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? (Skip 9b and 9c if the taxpayer is claiming the EIC and does not have a qualifying child.)	<input type="checkbox"/>	<input type="checkbox"/>	
<b>b</b> Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year?	<input type="checkbox"/>	<input type="checkbox"/>	
<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 (tiebreaker rules)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

	Yes	No	N/A
<b>10</b> Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent who is a citizen, national, or resident of the United States?	<input type="checkbox"/>	<input type="checkbox"/>	
<b>11</b> Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the taxpayer has not lived with the child for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>12</b> Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar statement to the return?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

	Yes	No
<b>13</b> Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

**Part V Due Diligence Questions for Claiming HOH** (If the return does not claim HOH filing status, go to Part VI.)

	Yes	No
<b>14</b> Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

**Part VI Eligibility Certification**

► **You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing status on the return of the taxpayer identified above if you:**

- Interview the taxpayer, ask adequate questions, contemporaneously 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/or HOH filing status and to compute the amount(s) of the credit(s);
- Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;
- Submit Form 8867 in the manner required; **and**
- 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*.
  - A copy of this Form 8867.
  - The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
  - Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to compute the amount(s) of the credit(s).
  - A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
  - A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to compute the amount(s) of the credit(s).

► **If you have not complied with all due diligence requirements, you may have to pay a \$530 penalty for each failure to comply related to a claim of an applicable credit or HOH filing status.**

	Yes	No
<b>15</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"/>	<input type="checkbox"/>

Form **8867** (2019)

Form **8582**  
 Department of the Treasury  
 Internal Revenue Service(99)  
 Name(s) shown on return

# Passive Activity Loss Limitations

► See separate instructions.

► Attach to Form 1040, Form 1040-SR, or Form 1041.

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

OMB No. 1545-1008

**2019**

Attachment  
Sequence No. **88**

Identifying number

**594-67-5465**

**SHAMSUL M AREFIN**

## Part I 2019 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.)

<b>1a</b> Activities with net income (enter the amount from Worksheet 1, column (a))	<b>1a</b>	<b>2,776</b>	
<b>b</b> Activities with net loss (enter the amount from Worksheet 1, column (b))	<b>1b</b>	<b>22,195</b>	
<b>c</b> Prior years' unallowed losses (enter the amount from Worksheet 1, column (c))	<b>1c</b>	<b>29,544</b>	
<b>d</b> Combine lines 1a, 1b, and 1c	<b>1d</b>		<b>-48,963</b>

## Commercial Revitalization Deductions From Rental Real Estate Activities

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

## All Other Passive Activities

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

<b>4</b> 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	<b>4</b>		<b>-48,963</b>
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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.

<b>5</b> Enter the <b>smaller</b> of the loss on line 1d or the loss on line 4	<b>5</b>	<b>48,963</b>
<b>6</b> Enter \$150,000. If married filing separately, see instructions	<b>6</b>	<b>150,000</b>
<b>7</b> Enter modified adjusted gross income, but not less than zero. See instructions	<b>7</b>	<b>29,318</b>
<b>Note:</b> If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.		
<b>8</b> Subtract line 7 from line 6	<b>8</b>	<b>120,682</b>
<b>9</b> Multiply line 8 by 50% (0.50). <b>Do not</b> enter more than \$25,000. If married filing separately, see instructions	<b>9</b>	<b>25,000</b>
<b>10</b> Enter the <b>smaller</b> of line 5 or line 9	<b>10</b>	<b>25,000</b>

If line 2c is a loss, go to Part III. Otherwise, go to line 15.

## 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.

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

## Part IV Total Losses Allowed

<b>15</b> Add the income, if any, on lines 1a and 3a and enter the total	<b>15</b>	<b>2,776</b>
<b>16</b> <b>Total losses allowed from all passive activities for 2019.</b> Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return	<b>16</b>	<b>27,776</b>

**For Paperwork Reduction Act Notice, see instructions.**

Form **8582** (2019)

SHAMSUL M AREFIN

594-67-5465

Form 8582 (2019)

Page **2****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
<b>See Statement 5</b>					
<b>Total.</b> Enter on Form 8582, lines 1a, 1b, and 1c	<b>2,776</b>	<b>22,195</b>	<b>29,544</b>		

**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.

<b>Form 8582 Line 10</b> 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>See Statement 6</b>					
<b>Total</b>		<b>48,963</b>	<b>1.00</b>	<b>25,000</b>	<b>23,963</b>

**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
<b>AMBREEN HOLDING LLC</b>	<b>Sch E1</b>	<b>5,947</b>	<b>0.2482</b>	<b>5,947</b>
<b>P.I.A.REALTY LLC</b>	<b>Sch E1</b>	<b>11,157</b>	<b>0.4656</b>	<b>11,157</b>
<b>RESIDENTIAL RENTAL IIA LLC</b>	<b>Sch E1</b>	<b>1,094</b>	<b>0.0457</b>	<b>1,094</b>
<b>1209 TALI OFF RD DHANMONDI, DHAKA</b>	<b>Sch E1</b>	<b>5,765</b>	<b>0.2405</b>	<b>5,765</b>
<b>Total</b>		<b>23,963</b>	<b>1.00</b>	<b>23,963</b>

SHAMSUL M AREFIN

594-67-5465

Form 8582 (2019)

Page 3

**Worksheet 6—Allowed Losses** (see instructions)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
AMBREEN HOLDING LLC	Sch E1	12,151	5,947	6,204
P.I.A.REALTY LLC	Sch E1	22,796	11,157	11,639
RESIDENTIAL RENTAL IIA LLC	Sch E1	5,011	1,094	3,917
1209 TALI OFF RD DHANMONDI, DHAKA	Sch E1	11,781	5,765	6,016
<b>Total</b>		<b>51,739</b>	<b>23,963</b>	<b>27,776</b>

**Worksheet 7 — Activities With Losses Reported on Two or More Forms or Schedules** (see instructions)

Name of activity:	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
<b>Form or schedule and line number to be reported on (see instructions):</b>					
<b>1a</b> Net loss plus prior year unallowed loss from form or schedule					
<b>b</b> Net income from form or schedule					
<b>c</b> Subtract line 1b from line 1a. If zero or less, enter -0-					
<b>Form or schedule and line number to be reported on (see instructions):</b>					
<b>1a</b> Net loss plus prior year unallowed loss from form or schedule					
<b>b</b> Net income from form or schedule					
<b>c</b> Subtract line 1b from line 1a. If zero or less, enter -0-					
<b>Form or schedule and line number to be reported on (see instructions):</b>					
<b>1a</b> Net loss plus prior year unallowed loss from form or schedule					
<b>b</b> Net income from form or schedule					
<b>c</b> Subtract line 1b from line 1a. If zero or less, enter -0-					
<b>Total</b>			<b>1.00</b>		

Form **8582** (2019)

Form **1040/SR****Form 1040 or 1040-SR Reconciliation Worksheet****2019**
**Filing Status:** ☐ 1 Single ☐ 2 Married filing jointly ☐ 3 Married filing separately ☒ 4 Head of household\* ☐ 5 Qualifying widow(er)\*

MFS spouse name:

\*Qualifying person that is a child but not a dependent:

Taxpayer first name and initial <b>SHAMSUL M</b>	Last name <b>AREFIN</b>	Taxpayer social security number <b>594-67-5465</b>
If a joint return, spouse's first name and initial	Last name	Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions.

**208 ROBBY LN**

Apt. no.

**Presidential Election Campaign**Taxpayer ☐Spouse ☐

City, town or post office, state, and ZIP code.

**MANHASSET HILLS****NY 11040**

Foreign country name

Foreign province/state/county

Foreign postal code

**6a** ☒ **Taxpayer.** If someone can claim you as a dependent, **do not** check box 6a**b** ☐ **Spouse**

Boxes checked on 6a and 6b	<b>1</b>
Children on 6c who lived with you	<b>2</b>
Children on 6c who did not live with you	
Dependents on 6c not entered above	
<b>Total. Add lines above</b>	<b>3</b>

**6c Dependents:**

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for		If more than four dependents, <input type="checkbox"/> <b>✓ here</b>
				Child tax credit	Other dependents	
<b>ANISUL M</b>	<b>AREFIN</b>	<b>056-90-2442</b>	<b>Son</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>ASHIQUOL M</b>	<b>AREFIN</b>	<b>126-90-8273</b>	<b>Son</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
				<input type="checkbox"/>	<input type="checkbox"/>	

<b>Income</b> (Schedule 1)	<b>7</b> Wages, salaries, tips, etc. Attach Form(s) W-2	<b>7</b>	<b>59,618</b>
	<b>8a</b> <b>Taxable</b> interest. Attach Schedule B if required	<b>8a</b>	
	<b>b</b> <b>Tax-exempt</b> interest. <b>Do not</b> include on line 8a	<b>8b</b>	
	<b>9a</b> Ordinary dividends. Attach Schedule B if required	<b>9a</b>	<b>15,000</b>
	<b>b</b> Qualified dividends	<b>9b</b>	<b>15,000</b>
	<b>10</b> Taxable refunds, credits, or offsets of state and local income taxes	<b>10</b>	
	<b>11</b> Alimony received	<b>11</b>	
	<b>12</b> Business income or (loss). Attach Schedule C or C-EZ	<b>12</b>	
	<b>13</b> Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	<b>13</b>	<b>-3,000</b>
	<b>14</b> Other gains or (losses). Attach Form 4797	<b>14</b>	
	<b>15a</b> IRA distributions	<b>15a</b>	
	<b>b</b> Taxable amount	<b>15b</b>	
	<b>16a</b> Pensions and annuities	<b>16a</b>	
	<b>b</b> Taxable amount	<b>16b</b>	
	<b>17</b> Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	<b>17</b>	<b>-25,000</b>
	<b>18</b> Farm income or (loss). Attach Schedule F	<b>18</b>	
	<b>19</b> Unemployment compensation	<b>19</b>	
	<b>20a</b> Social security benefits	<b>20a</b>	
	<b>b</b> Taxable amount	<b>20b</b>	
	<b>21</b> Other income. List type and amount	<b>21</b>	
	<b>22</b> Combine the amounts in the far right column for lines 7 through 21. This is your <b>total income</b>	<b>22</b>	<b>46,618</b>
<b>Adjusted Gross Income</b> (Schedule 1)	<b>23</b> Educator expenses	<b>23</b>	
	<b>24</b> Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	<b>24</b>	
	<b>25</b> Health savings account deduction. Attach Form 8889	<b>25</b>	
	<b>26</b> Moving expenses. Attach Form 3903	<b>26</b>	
	<b>27</b> Deductible part of self-employment tax. Attach Schedule SE	<b>27</b>	
	<b>28</b> Self-employed SEP, SIMPLE, and qualified plans	<b>28</b>	
	<b>29</b> Self-employed health insurance deduction	<b>29</b>	
	<b>30</b> Penalty on early withdrawal of savings	<b>30</b>	
	<b>31a</b> Alimony paid <b>b</b> Recipient's SSN <b>▶ 083-88-2654</b>	<b>31a</b>	<b>42,300</b>
	<b>32</b> IRA deduction	<b>32</b>	
	<b>33</b> Student loan interest deduction	<b>33</b>	
	<b>34</b> Tuition and fees. Attach Form 8917	<b>34</b>	
	<b>35</b> Reserved	<b>35</b>	
	<b>36</b> Add lines 23 through 35	<b>36</b>	<b>42,300</b>
	<b>37</b> Subtract line 36 from line 22. This is your <b>adjusted gross income</b>	<b>37</b>	<b>4,318</b>

Form <b>1040/SR</b>		Form 1040 or 1040-SR Reconciliation Worksheet, Page 2		2019	
Name <b>SHAMSUL M AREFIN</b>			Tp TIN <b>594-67-5465</b>		
<b>Tax and Credits</b> (Schedules 2, 3)	38 Amount from line 37 (adjusted gross income)			38	4,318
	39a Check <input type="checkbox"/> You were born before January 2, 1955, <input type="checkbox"/> Blind. } Total boxes checked <b>39a</b> if: <input type="checkbox"/> Spouse was born before January 2, 1955, <input type="checkbox"/> Blind. }				
	b If your spouse itemizes on a separate return or you were a dual-status alien, check here <b>39b</b> <input type="checkbox"/>				
	40 Itemized deductions (from Schedule A) or your standard deduction (see left margin)			40	18,350
	41 Subtract line 40 from line 38			41	-14,032
	42 Qualified business income deduction (see instructions)			42	
	43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-			43	0
	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	0
	45 Alternative minimum tax (see instructions). Attach Form 6251			45	
	46 Excess advance premium tax credit repayment. Attach Form 8962			46	
<b>Standard Deduction for—</b> • People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions. • All others: Single or Married filing separately, \$12,200 Married filing jointly or Qualifying widow(er), \$24,400 Head of household, \$18,350	47 Add lines 44, 45, and 46			47	
	48 Foreign tax credit. Attach Form 1116 if required			48	
	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/credit for other dependents			52	
	53 Residential energy credits. Attach Form 5695			53	
	54 Other credits from Form <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	
	56 Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-			56	0
<b>Other Taxes</b> (Schedule 2)	57 Self-employment tax. Attach Schedule SE			57	
	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 Reserved			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 Section 965 net tax liability installment from Form 965-A			63	
	64 Add lines 56 through 62. This is your total tax			64	0
	<b>Payments</b> (Schedule 3)	65 Federal income tax withheld from Forms W-2 and 1099			65
66 2019 estimated tax payments and amount applied from 2018 return			66		
67a Earned income credit (EIC)			67a		
b Nontaxable combat pay election <b>67b</b>					
68 Additional child tax credit. Attach Schedule 8812			68		
69 American opportunity credit from Form 8863, line 8			69	1,920	
70 Net premium tax credit. Attach Form 8962			70		
71 Amount paid with request for extension to file			71		
72 Excess social security and tier 1 RRTA tax withheld			72		
73 Credit for federal tax on fuels. Attach Form 4136			73		
74 Credits from Form a <input type="checkbox"/> 2439 b <input checked="" type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/>			74		
75 Add lines 65, 66, 67a, and 68 through 74. These are your total payments			75	8,495	
<b>Refund</b>	76 If line 75 is more than line 64, subtract line 64 from line 75. This is the amount you overpaid			76	8,495
	77a Amount of line 76 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>			77a	8,495
	▶ b Routing number <b>021000089</b> ▶ c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings ▶ d Account number <b>17943355</b>				
	78 Amount of line 76 you want applied to your 2020 estimated tax ▶ <b>78</b>				
<b>Amount You Owe</b>	79 Amount you owe. Subtract line 75 from line 64. For details on how to pay, see instructions ▶			79	
	80 Estimated tax penalty (see instructions)			80	
<b>Interest Penalties</b> <div style="display: flex; justify-content: space-between;"> <div>Date Return filed</div> <div>Late filing Interest (INT)</div> <div>Failure to file</div> <div>Failure to pay</div> </div> <div style="text-align: right;">Total</div>					
<b>Third Party Designee</b> <div style="display: flex; justify-content: space-between;"> <div> <input type="checkbox"/> Paid Preparer is 3rd Party Designee, Third Party Designee information not required            Do you want to allow another person to discuss this return with the IRS (see instructions)? <input type="checkbox"/> Yes. Complete below. <input checked="" type="checkbox"/> No         </div> <div>           Designee's name ▶            Personal identification number (PIN) ▶            Phone no. ▶         </div> </div>					
<b>Other Info</b> <div style="display: flex; justify-content: space-between;"> <div>           Taxpayer Daytime phone number  <input type="checkbox"/> Taxpayer <input type="checkbox"/> Spouse Email address         </div> <div>           Taxpayer: Occupation            Spouse: Occupation         </div> <div>           IRS Identity Protection PIN            IRS Identity Protection PIN         </div> </div>					



**AMBREEN HOLDING LLC**

**Statement 1 - Schedule E, Line 19 - Other Expenses**

<u>Description</u>	<u>Gross Amount</u>	<u>Business Use Percentage</u>	<u>Net Amount</u>
Temp Help	\$ 3,000		\$ 3,000
Total	\$ 3,000		\$ 3,000

**P.I.A.REALTY LLC**

**Statement 2 - Schedule E, Line 19 - Other Expenses**

<u>Description</u>	<u>Gross Amount</u>	<u>Business Use Percentage</u>	<u>Net Amount</u>
Temp Help	\$ 3,000		\$ 3,000
Total	\$ 3,000		\$ 3,000

**RESIDENTIAL RENTAL IIA LLC**

**Statement 3 - Schedule E, Line 19 - Other Expenses**

<u>Description</u>	<u>Gross Amount</u>	<u>Business Use Percentage</u>	<u>Net Amount</u>
Miscellaneous	\$ 1,500		\$ 1,500
Total	\$ 1,500		\$ 1,500

1209 TALI OFF RD DHANMONDI,DHAKA

Statement 4 - Schedule E, Line 19 - Other Expenses

Description	Gross Amount	Business Use Percentage	Net Amount
Miscellaneous	\$ 1,375		\$ 1,375
Total	\$ 1,375		\$ 1,375

**Federal Statements****Statement 5 - Form 8582 Page 2 Worksheet 1 - For Form 8582, Lines 1a, 1b, and 1c**

Description	Current Year Net Income	Current Year Net Loss	Prior Year Unallowed Loss	Overall Gain	Overall Loss
AMBREEN HOLDING LLC					
P.I.A.REALTY LLC	\$	\$ 3,022	\$ 9,129	\$	\$ 12,151
RESIDENTIAL RENTAL IIA LLC		12,506	10,290		22,796
1209 TALI OFF RD DHANMONDI, DHAKA	2,776		5,011		2,235
		6,667	5,114		11,781
Total	\$ 2,776	\$ 22,195	\$ 29,544		

**Statement 6 - Form 8582 Worksheet 4 - For Form 8582, Line 10 or 14**

Description	Form/ Sch	a) Loss	b) Ratio	c) Special Allowance	d) Adjusted Loss
AMBREEN HOLDING LLC	Sch E1	\$ 12,151	0.2482	\$ 6,204	\$ 5,947
P.I.A.REALTY LLC	Sch E1	22,796	0.4656	11,639	11,157
RESIDENTIAL RENTAL IIA LLC	Sch E1	2,235	0.0456	1,141	1,094
1209 TALI OFF RD DHANMONDI, DHAKA	Sch E1	11,781	0.2406	6,016	5,765
Total		\$ 48,963	1.0000	\$ 25,000	\$ 23,963

Form <b>1040</b>	<b>Capital Loss Carryover Worksheets</b>	<b>2019</b>
Name <b>SHAMSUL M AREFIN</b>		Taxpayer Identification Number <b>594-67-5465</b>

### 2019 to 2020 Capital Loss Carryover Worksheet

Use this worksheet to figure your capital loss carryovers from 2019 to 2020 if Schedule D, Line 21, is a loss and (a) that loss is a smaller loss than the loss on Schedule D, line 16, or (b) Form 1040, line 11b, is less than zero. Otherwise, you do not have any carryovers.

1. Enter the amount from Form 1040, line 11b. If a loss, enclose the amount in parentheses .....	1. <u>(14,032)</u>
2. Enter the loss from Schedule D, line 21, as a positive amount .....	2. <u>3,000</u>
3. Combine lines 1 and 2. If zero or less, enter -0- .....	3. <u>0</u>
4. Enter the <b>smaller</b> of line 2 or line 3 .....	4. _____
<b>If line 7 of Schedule D is a loss, go to line 5; otherwise, enter -0- on line 5 and go to line 9.</b>	
5. Enter the loss from Schedule D, line 7, as a positive amount .....	5. <u>962,772</u>
6. Enter any gain from Schedule D, line 15. If a loss, enter -0- .....	6. _____
7. Add lines 4 and 6 .....	7. _____
8. <b>Short-term capital loss carryover to 2020.</b> Subtract line 7 from line 5. If zero or less, enter -0- .....	8. <u>962,772</u>
<b>If line 15 of Schedule D is a loss, go to line 9; otherwise, skip lines 9 through 13.</b>	
9. Enter the loss from Schedule D, line 15, as a positive amount .....	9. _____
10. Enter any gain from Schedule D, line 7 .....	10. _____
11. Subtract line 5 from line 4. If zero or less, enter -0- .....	11. _____
12. Add lines 10 and 11 .....	12. _____
13. <b>Long-term capital loss carryover to 2020.</b> Subtract line 12 from line 9. If zero or less, enter -0- .....	13. _____

### 2019 to 2020 Capital Loss Carryover Worksheet, AMT

Use this worksheet to figure AMT capital loss carryovers from 2019 to 2020 if AMT Schedule D, Line 21, is a loss and (a) that loss is a smaller loss than the loss on AMT Schedule D, line 16 or (b) Form 6251, line 4 is a loss. Otherwise, you do not have any carryovers.

1. Enter the amount from Form 6251, line 4. If a loss, enclose the amount in parentheses .....	1. <u>4,318</u>
2. Enter the loss from AMT Schedule D, line 21 as a positive amount .....	2. <u>3,000</u>
3. Combine lines 1 and 2. If zero or less, enter -0- .....	3. <u>7,318</u>
4. Enter the <b>smaller</b> of line 2 or line 3 .....	4. <u>3,000</u>
<b>If line 7 of AMT Schedule D is a loss, go to line 5; otherwise, enter -0- on line 5 and go to line 9.</b>	
5. Enter the loss from AMT Schedule D, line 7 as a positive amount .....	5. <u>805,505</u>
6. Enter the gain, if any, from AMT Schedule D, line 15 .....	6. _____
7. Add lines 4 and 6 .....	7. <u>3,000</u>
8. <b>AMT Short-term capital loss carryover to 2020.</b> Subtract line 7 from line 5. If zero or less, enter -0- .....	8. <u>802,505</u>
<b>If line 15 of AMT Schedule D is a loss, go to line 9; otherwise, skip lines 9 through 13.</b>	
9. Enter the loss from AMT Schedule D, line 15, as a positive amount .....	9. _____
10. Enter the gain, if any, from AMT Schedule D, line 7 .....	10. _____
11. Subtract line 5 from line 4. If zero or less, enter -0- .....	11. _____
12. Add lines 10 and 11 .....	12. _____
13. <b>AMT Long-term capital loss carryover to 2020.</b> Subtract line 12 from line 9. If zero or less, enter -0- .....	13. _____

### Form 982 Reduction of Capital Loss Carryovers to 2020

	Regular	AMT
1. Subtract 2019 to 2020 Capital Loss Carryover Worksheet, line 7 from line 5 .....	1. _____	_____
2. Form 982 line 9 reduction of tax attributes applied to short-term capital loss carryover .....	2. _____	_____
3. <b>Adjusted Short-term capital loss carryover to 2020.</b> Subtract line 2 from line 1. Enter this amount on line 8 in the 2019 to 2020 Capital Loss Carryover Worksheet .....	3. _____	_____
4. Subtract 2019 to 2020 Capital Loss Carryover Worksheet, line 12 from line 9 .....	4. _____	_____
5. Form 982 line 9 reduction of tax attributes applied to long-term capital loss carryover .....	5. _____	_____
6. <b>Adjusted Long-term capital loss carryover to 2020.</b> Subtract line 5 from line 4. Enter this amount on line 13 in the 2019 to 2020 Capital Loss Carryover Worksheet .....	6. _____	_____

Form **4952****Investment Income Worksheet****2019**

Name

**SHAMSUL M AREFIN**

Taxpayer Identification Number

**594-67-5465**

<b>1</b> Total investment interest expense	<b>Form 4952 Line 3</b>	<b>1</b>	<b>1,073</b>
<b>2</b> Interest income	<b>2</b>		
<b>3</b> Dividend income	<b>3</b>	<b>15,000</b>	
<b>4</b> Schedule F and Form 4835 investment income	<b>4</b>		
<b>5</b> Schedule C investment income	<b>5</b>		
<b>6</b> K-1 Investment income adjustment	<b>6</b>		
<b>7</b> K1-T Investment income adjustment	<b>7</b>		
<b>8</b> Gross Royalty income	<b>8</b>		
<b>9</b> Other investment income	<b>9</b>		
<b>10</b> K-1/K1-T Portfolio income	<b>10</b>		
<b>11</b> Net passive income recharacterized as nonpassive income	<b>11</b>		
<b>12</b> PTP Investment inc, COD investment inc +/- adjustment from Screen 4952	<b>12</b>		
<b>13</b> Add Line 2 through Line 12.	<b>Form 4952 Line 4a</b>	<b>13</b>	<b>15,000</b>
<b>14</b> Qualified dividends included on Line 13.	<b>Form 4952 Line 4b</b>	<b>14</b>	<b>15,000</b>
<b>15</b> Subtract Line 14 from Line 13.	<b>Form 4952 Line 4c</b>	<b>15</b>	
<b>16</b> Sch D non-business investment income +/- amount from Screens CO or 4952	<b>16</b>	<b>-962,772</b>	
<b>17</b> Capital gain distributions	<b>17</b>		
<b>18</b> Net Like-kind capital gain or loss	<b>18</b>		
<b>19</b> Net Installment capital gain	<b>19</b>		
<b>20</b> Net K1-T capital gain or loss	<b>20</b>		
<b>21</b> Net K-1 capital gain or loss	<b>21</b>		
<b>22</b> Partner/Shareholder basis adjustment - net capital gain/loss	<b>22</b>		
<b>23</b> Net Form 6781 capital gain or loss	<b>23</b>		
<b>24</b> Adjustment from Screen 4952 and other adjustments	<b>24</b>		
<b>25</b> Add Line 16 through Line 24. If result is a loss, enter zero.	<b>Form 4952 Line 4d</b>	<b>25</b>	<b>0</b>
<b>26</b> Sch D non-business l/t capital gain/loss +/- amount from Screens CO or 4952	<b>26</b>		
<b>27</b> Capital gain distributions	<b>27</b>		
<b>28</b> Long-term capital gain or loss from like-kind exchanges	<b>28</b>		
<b>29</b> Long-term capital gain from installment sales	<b>29</b>		
<b>30</b> Long-term capital gain or loss from Schedules K-1	<b>30</b>		
<b>31</b> Partner/Shareholder basis adjustment - long-term capital gain/loss	<b>31</b>		
<b>32</b> Long-term capital gain or loss from Schedules K1-T	<b>32</b>		
<b>33</b> Long-term capital gains or losses from Form 6781	<b>33</b>		
<b>34</b> Adjustment from Screen 4952	<b>34</b>		
<b>35</b> Add Line 26 through Line 34. If result is a loss enter zero and go to Line 46.		<b>35</b>	<b>0</b>
<b>36</b> Sch D non-business s/t capital gain/loss +/- amount from Screens CO or 4952	<b>36</b>		
<b>37</b> Short-term capital gain or loss from like-kind exchanges	<b>37</b>		
<b>38</b> Short-term capital gain from installment sales	<b>38</b>		
<b>39</b> Short-term capital gain or loss from Schedules K-1	<b>39</b>		
<b>40</b> Partner/Shareholder basis adjustment - short-term capital gain/loss	<b>40</b>		
<b>41</b> Short-term capital gain or loss from Schedules K1-T	<b>41</b>		
<b>42</b> Short-term capital gain or loss from Form 6781	<b>42</b>		
<b>43</b> Add Line 36 through Line 42. If result is less than zero, enter as a positive number. Otherwise, enter zero.		<b>43</b>	
<b>44</b> Subtract Line 43 from Line 35. If result is a loss, enter zero.	<b>Net capital gain from investments</b>	<b>44</b>	
<b>45</b> Enter the lesser of Line 25 or Line 44.	<b>Form 4952 Line 4e</b>	<b>45</b>	
<b>46</b> Subtract Line 45 from Line 25. If less than zero, enter zero and go to Line 48.	<b>Form 4952 Line 4f</b>	<b>46</b>	<b>0</b>
<b>47</b> Enter all or part of the amount on Lines 14 and 45 that you wish to include in inv income.	<b>Form 4952 Line 4g</b>	<b>47</b>	
<b>48</b> Add Line 15, Line 46 and Line 47.	<b>Form 4952 Line 4h</b>	<b>48</b>	<b>0</b>
<b>49</b> <b>Investment expenses.</b> Sum of bond premium amort exp not subject to 2% & royalty exp	<b>Form 4952 Line 5</b>	<b>49</b>	
<b>50</b> Subtract investment expense from investment income. (Line 49 from Line 48)	<b>Form 4952 Line 6</b>	<b>50</b>	<b>0</b>
<b>51</b> Subtract net investment income from total investment expense. (Line 50 from Line 1)	<b>Form 4952 Line 7</b>	<b>51</b>	<b>1,073</b>
<b>52</b> <b>Investment interest expense deduction.</b> Enter the smaller of Line 50 or Line 1.	<b>Form 4952 Line 8</b>	<b>52</b>	<b>0</b>

Form **4952****Investment Income Worksheet - AMT****2019**Name  
**SHAMSUL M AREFIN**Taxpayer Identification Number  
**594-67-5465**

<b>1</b>	Total investment interest expense	<b>Form 4952-AMT Line 3</b>	<b>1</b>	<b>1,073</b>
<b>2</b>	Interest income	<b>2</b>		
<b>3</b>	Dividend income	<b>3</b>	<b>15,000</b>	
<b>4</b>	Schedule F and Form 4835 investment income	<b>4</b>		
<b>5</b>	Schedule C investment income	<b>5</b>		
<b>6</b>	K-1 Investment income adjustment	<b>6</b>		
<b>7</b>	K1-T Investment income adjustment	<b>7</b>		
<b>8</b>	Gross Royalty income	<b>8</b>		
<b>9</b>	Other investment income	<b>9</b>		
<b>10</b>	K-1/K1-T Portfolio income	<b>10</b>		
<b>11</b>	Net passive income recharacterized as nonpassive income	<b>11</b>		
<b>12</b>	PTP Investment inc, COD investment inc +/- adjustment from Screen 4952	<b>12</b>		
<b>13</b>	Add Line 2 through Line 12.	<b>Form 4952-AMT Line 4a</b>	<b>13</b>	<b>15,000</b>
<b>14</b>	Qualified dividends included on Line 13.	<b>Form 4952-AMT Line 4b</b>	<b>14</b>	<b>15,000</b>
<b>15</b>	Subtract Line 14 from Line 13.	<b>Form 4952-AMT Line 4c</b>	<b>15</b>	
<b>16</b>	Sch D non-business investment income +/- amount from Screens CO or 4952	<b>16</b>	<b>-805,505</b>	
<b>17</b>	Capital gain distributions	<b>17</b>		
<b>18</b>	Net Like-kind capital gain or loss	<b>18</b>		
<b>19</b>	Net Installment capital gain	<b>19</b>		
<b>20</b>	Net K1-T capital gain or loss	<b>20</b>		
<b>21</b>	Net K-1 capital gain or loss	<b>21</b>		
<b>22</b>	Partner/Shareholder basis adjustment - net capital gain/loss	<b>22</b>		
<b>23</b>	Net Form 6781 capital gain or loss	<b>23</b>		
<b>24</b>	Adjustment from Screen 4952 and other adjustments	<b>24</b>		
<b>25</b>	Add Line 16 through Line 24. If result is a loss, enter zero.	<b>Form 4952-AMT Line 4d</b>	<b>25</b>	<b>0</b>
<b>26</b>	Sch D non-business l/t capital gain/loss +/- amount from Screens CO or 4952	<b>26</b>		
<b>27</b>	Capital gain distributions	<b>27</b>		
<b>28</b>	Long-term capital gain or loss from like-kind exchanges	<b>28</b>		
<b>29</b>	Long-term capital gain from installment sales	<b>29</b>		
<b>30</b>	Long-term capital gain or loss from Schedules K-1	<b>30</b>		
<b>31</b>	Partner/Shareholder basis adjustment - long-term capital gain/loss	<b>31</b>		
<b>32</b>	Long-term capital gain or loss from Schedules K1-T	<b>32</b>		
<b>33</b>	Long-term capital gains or losses from Form 6781	<b>33</b>		
<b>34</b>	Adjustment from Screen Misc	<b>34</b>		
<b>35</b>	Add Line 26 through Line 34. If result is a loss enter zero and go to Line 46.		<b>35</b>	<b>0</b>
<b>36</b>	Sch D non-business s/t capital gain/loss +/- amount from Screens CO or 4952	<b>36</b>		
<b>37</b>	Short-term capital gain or loss from like-kind exchanges	<b>37</b>		
<b>38</b>	Short-term capital gain from installment sales	<b>38</b>		
<b>39</b>	Short-term capital gain or loss from Schedules K-1	<b>39</b>		
<b>40</b>	Partner/Shareholder basis adjustment - short-term capital gain/loss	<b>40</b>		
<b>41</b>	Short-term capital gain or loss from Schedules K1-T	<b>41</b>		
<b>42</b>	Short-term capital gain or loss from Form 6781	<b>42</b>		
<b>43</b>	Add Line 36 through Line 42. If result is less than zero, enter as a positive number. Otherwise, enter zero.		<b>43</b>	
<b>44</b>	Subtract Line 43 from Line 35. If result is a loss, enter zero.	<b>AMT Net capital gain from investments</b>	<b>44</b>	
<b>45</b>	Enter the lesser of Line 25 or Line 44.	<b>Form 4952-AMT Line 4e</b>	<b>45</b>	
<b>46</b>	Subtract Line 45 from Line 25. If less than zero, enter zero and go to Line 48.	<b>Form 4952-AMT Line 4f</b>	<b>46</b>	<b>0</b>
<b>47</b>	Enter all or part of the amount on Lines 14 and 45 that you wish to include in inv income.	<b>Form 4952-AMT Line 4g</b>	<b>47</b>	
<b>48</b>	Add Line 15, Line 46 and Line 47.	<b>Form 4952-AMT Line 4h</b>	<b>48</b>	<b>0</b>
<b>49</b>	<b>Investment expenses.</b> Sum of bond premium amort exp not subject to 2% & royalty exp	<b>Form 4952-AMT Line 5</b>	<b>49</b>	
<b>50</b>	Subtract investment expense from investment income. (Line 49 from Line 48)	<b>Form 4952-AMT Line 6</b>	<b>50</b>	<b>0</b>
<b>51</b>	Subtract net investment income from total investment expense. (Line 50 from Line 1)	<b>Form 4952-AMT Line 7</b>	<b>51</b>	<b>1,073</b>
<b>52</b>	<b>Investment interest expense deduction.</b> Enter the smaller of Line 50 or Line 1.	<b>Form 4952-AMT Line 8</b>	<b>52</b>	<b>0</b>

Form **1040****Nonrefundable Personal Credit Limitation Worksheet****2019**Name **SHAMSUL M AREFIN**Taxpayer Identification Number **594-67-5465****Amounts from tax return**

a. Regular tax (Form 1040, line 12b) ...	a. _____	h. CTC, line 14 wrk, line 14	h. _____	n. Form 8859, line 3	n. _____
b. AMT (Form 1040, Schedule 2, line 1)	b. _____	i. Child tax cr (Form 1040, line 13a)	i. _____	o. Form 8910, line 15	o. _____
c. Exc adv PTC (Form 1040, Sch 2, ln 2)	c. _____	j. Form 5695, line 30	j. _____	p. Form 8936, line 23	p. _____
d. Foreign tax cr (Form 1040, Sch 3, ln 1)	d. _____	k. Form 5695, line 15	k. _____	q. Form 8834, line 7	q. _____
e. Child care cr (Form 1040, Sch 3, ln 2)	e. _____	l. Form 8396, line 9	l. _____	r. Form 3800, line 38	r. _____
f. Education cr (Form 1040, Sch 3, ln 3)	f. _____	m. Elderly cr (Sch R, line 22)	m. _____	s. Form 8839, line 16	s. _____
g. Retirement cr (Form 1040, Sch 3, ln 4)	g. _____				

	Form 2441	Schedule R	Form 8880	Form 5695, Part II	Form 5695, Part I
1. Total tax available	1. _____	_____	_____	_____	_____
2. Other nonrefundable personal credits allowed	2. _____	_____	_____	_____	_____
3. Limitation based on tax liability, line 1 minus line 2	3. _____	_____	_____	_____	_____
4. Amount from line 3 reported on	4. _____	_____	_____	_____	_____
5. Code(s) for tax amount(s) from above	5. _____	_____	_____	_____	_____
6. Code(s) for credit amount(s) from above	6. _____	_____	_____	_____	_____

	Form 8910, Part III	Form 8911, Part III	Form 8936, Part III	Form 8396	Form 8839
1. Total tax available	1. _____	_____	_____	_____	_____
2. Other nonrefundable personal credits allowed	2. _____	_____	_____	_____	_____
3. Limitation based on tax liability, line 1 minus line 2	3. _____	_____	_____	_____	_____
4. Amount from line 3 reported on	4. _____	_____	_____	_____	_____
5. Code(s) for tax amount(s) from above	5. _____	_____	_____	_____	_____
6. Code(s) for credit amount(s) from above	6. _____	_____	_____	_____	_____

	Form 8859	Form 8801
1. Total tax available	1. _____	_____
2. Other nonrefundable personal credits allowed	2. _____	_____
3. Limitation based on tax liability, line 1 minus line 2	3. _____	_____
4. Amount from line 3 reported on	4. _____	_____
5. Code(s) for tax amount(s) from above	5. _____	_____
6. Code(s) for credit amount(s) from above	6. _____	_____

**Form 8863, Line 19**

1. Enter the amount from Form 8863, line 18	_____	5. Enter the total of code(s) d, e, and m from above	_____
2. Enter the amount from Form 8863, line 9	<b>2,879</b>	6. Subtract line 5 from line 4	_____
3. Add lines 1 and 2	<b>2,879</b>	7. Enter the smaller of line 3 or line 6 here and on Form 8863, line 19	_____
4. Enter the amount from Form 1040, Schedule 2, line 3	_____		

Form <b>1040</b>	<b>Passive Activity Deduction Worksheet</b>	<b>2019</b>
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Name <b>SHAMSUL M AREFIN</b>		Taxpayer Identification Number <b>594-67-5465</b>
Activity <b>AMBREEN HOLDING LLC</b>	Form <b>Sch E</b>	Unit <b>1</b>
Type <b>Rental real estate w/active participation</b>		Entire Disposition of Activity

### Regular Tax Loss Calculations

	Prior Year Suspended Losses	Current Year Generated	Current Year Utilized	Suspended Losses To Next Year
Operating	9,129	3,022	6,204	5,947
Short-term capital loss				
Long-term capital loss				
28% rate capital loss				
Section 1231 loss				
Ordinary business loss				
Other Losses - 1040 Schedule 1				
Commercial revitalization				

### Alternative Minimum Tax Loss Calculations

	Prior Year Suspended Losses	Current Year Generated	Current Year Utilized	Suspended Losses To Next Year
Operating	9,129	3,022	6,204	5,947
Short-term capital loss				
Long-term capital loss				
28% rate capital loss				
Section 1231 loss				
Ordinary business loss				
Other Losses - 1040 Schedule 1				
Commercial revitalization				



Form <b>1040</b>	<b>Passive Activity Deduction Worksheet</b>	<b>2019</b>
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Name <b>SHAMSUL M AREFIN</b>		Taxpayer Identification Number <b>594-67-5465</b>
Activity <b>P.I.A.REALTY LLC</b>	Form <b>Sch E</b> Unit <b>2</b>	
Type <b>Rental real estate w/active participation</b>		Entire Disposition of Activity

**Regular Tax Loss Calculations**

	Prior Year Suspended Losses	Current Year Generated	Current Year Utilized	Suspended Losses To Next Year
Operating	<u>10,290</u>	<u>12,506</u>	<u>11,639</u>	<u>11,157</u>
Short-term capital loss				
Long-term capital loss				
28% rate capital loss				
Section 1231 loss				
Ordinary business loss				
Other Losses - 1040 Schedule 1				
Commercial revitalization				

**Alternative Minimum Tax Loss Calculations**

	Prior Year Suspended Losses	Current Year Generated	Current Year Utilized	Suspended Losses To Next Year
Operating	<u>10,290</u>	<u>12,506</u>	<u>11,639</u>	<u>11,157</u>
Short-term capital loss				
Long-term capital loss				
28% rate capital loss				
Section 1231 loss				
Ordinary business loss				
Other Losses - 1040 Schedule 1				
Commercial revitalization				

Form <b>1040</b>	<b>Passive Activity Deduction Worksheet</b>	<b>2019</b>
Name <b>SHAMSUL M AREFIN</b>		Taxpayer Identification Number <b>594-67-5465</b>
Activity <b>RESIDENTIAL RENTAL IIA LLC</b>	Form <b>Sch E</b>	Unit <b>3</b>
Type <b>Rental real estate w/active participation</b>		Entire Disposition of Activity

**Regular Tax Loss Calculations**

	Prior Year Suspended Losses	Current Year Generated	Current Year Utilized	Suspended Losses To Next Year
Operating	5,011		3,917	1,094
Short-term capital loss				
Long-term capital loss				
28% rate capital loss				
Section 1231 loss				
Ordinary business loss				
Other Losses - 1040 Schedule 1				
Commercial revitalization				

**Alternative Minimum Tax Loss Calculations**

	Prior Year Suspended Losses	Current Year Generated	Current Year Utilized	Suspended Losses To Next Year
Operating	5,011		3,917	1,094
Short-term capital loss				
Long-term capital loss				
28% rate capital loss				
Section 1231 loss				
Ordinary business loss				
Other Losses - 1040 Schedule 1				
Commercial revitalization				

Form <b>1040</b>	<b>Passive Activity Deduction Worksheet</b>	<b>2019</b>
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Name <b>SHAMSUL M AREFIN</b>		Taxpayer Identification Number <b>594-67-5465</b>
Activity <b>1209 TALI OFF RD DHANMONDI, DHAKA</b>	Form <b>Sch E</b>	Unit <b>4</b>
Type <b>Rental real estate w/active participation</b>		Entire Disposition of Activity

### Regular Tax Loss Calculations

	Prior Year Suspended Losses	Current Year Generated	Current Year Utilized	Suspended Losses To Next Year
Operating	<u>5,114</u>	<u>6,667</u>	<u>6,016</u>	<u>5,765</u>
Short-term capital loss	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Long-term capital loss	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
28% rate capital loss	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Section 1231 loss	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Ordinary business loss	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Other Losses - 1040 Schedule 1	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Commercial revitalization	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

### Alternative Minimum Tax Loss Calculations

	Prior Year Suspended Losses	Current Year Generated	Current Year Utilized	Suspended Losses To Next Year
Operating	<u>5,114</u>	<u>6,667</u>	<u>6,016</u>	<u>5,765</u>
Short-term capital loss	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Long-term capital loss	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
28% rate capital loss	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Section 1231 loss	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Ordinary business loss	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Other Losses - 1040 Schedule 1	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Commercial revitalization	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

Form <b>1040</b>	<b>Passive Activity MAGI Calculation</b>	<b>2019</b>
Name <b>SHAMSUL M AREFIN</b>		Taxpayer Identification Number <b>594-67-5465</b>

  

1 Adjusted gross income .....	1	<u><b>4,318</b></u>
2 Subtractions:		
2(a) Passive activity income .....	2(a)	<u><b>2,776</b></u>
2(b) Taxable social security income .....	2(b)	<u>          </u>
2(c) Other .....	2(c)	<u>          </u>
2(d) Total subtractions .....	2(d)	<u><b>2,776</b></u>
3 Additions:		
3(a) Allowed passive activity losses .....	3(a)	<u><b>27,776</b></u>
3(b) Rental real estate loss allowed to real estate professionals .....	3(b)	<u>          </u>
3(c) Overall loss from a PTP .....	3(c)	<u>          </u>
3(d) Taxpayer's IRA deduction .....	3(d)	<u>          </u>
3(e) Spouse's IRA deduction .....	3(e)	<u>          </u>
3(f) One-half self-employment tax .....	3(f)	<u>          </u>
3(g) Series EE & I Bond Interest .....	3(g)	<u>          </u>
3(h) Employer's adoption assistance program exclusion amount .....	3(h)	<u>          </u>
3(i) Student loan interest deduction .....	3(i)	<u>          </u>
3(j) Tuition and fees deduction .....	3(j)	<u>          </u>
3(k) Other .....	3(k)	<u>          </u>
Total additions .....	3(m)	<u><b>27,776</b></u>
4 Modified adjusted gross income .....	4	<u><u><b>29,318</b></u></u>

Schedule <b>E</b>	<b>Qualified Business Income Calculation Worksheet</b>	<b>2019</b>
Name <b>SHAMSUL M AREFIN</b>		Taxpayer Identification Number <b>594-67-5465</b>
Property Description <b>AMBREEN HOLDING LLC</b>		Form/Schedule      Unit <b>E                      1</b>

<b>1.</b> Schedule E, Page 1, Net rental real estate income or (loss) .....	<b>1.</b>	<b>-6,204</b>
Additions for qualified business income:		
<b>2.</b> Form 4797, Ordinary income .....	<b>2.</b>	
Prior to TCJA suspended losses allowed:		
<b>3.</b> Passive suspended losses .....	<b>3.</b>	<b>4,756</b>
<b>4.</b> At-Risk suspended losses .....	<b>4.</b>	
<b>5.</b> Section 179 expense .....	<b>5.</b>	
<b>6.</b> Total additions to net profit or (loss). Add lines 2 through 5. ....	<b>6.</b>	<b>4,756</b>
Subtractions for qualified business income		
<b>7.</b> Form 4797, Ordinary loss (includes share of net 1231 loss) .....	<b>7.</b>	
<b>8.</b> Passive suspended to next year .....	<b>8.</b>	
<b>9.</b> At-Risk suspended to next year .....	<b>9.</b>	
<b>10.</b> Total subtraction to net profit or (loss). Add lines 7 through 9. ....	<b>10.</b>	
<b>11.</b> Qualified business income for this activity. Line 1 plus line 6 less line 10. ....	<b>11.</b>	<b>-1,448</b>

<b>Carryovers:</b>	<b>Pre -TCJA</b>	<b>Post-TCJA</b>
Passive activity:		
Operating .....		<b>5,947</b>
Form 4797, Part II .....		
Section 1231 loss .....		
At-Risk:		
Operating .....		
Form 4797, Part II .....		
Section 1231 loss .....		
Section 179 expense .....		
Other:		
Section 179 expense .....		

Schedule <b>E</b>	<b>Qualified Business Income Calculation Worksheet</b>	<b>2019</b>
Name <b>SHAMSUL M AREFIN</b>		Taxpayer Identification Number <b>594-67-5465</b>
Property Description <b>P.I.A.REALTY LLC</b>		Form/Schedule      Unit <b>E                                  2</b>

<b>1.</b> Schedule E, Page 1, Net rental real estate income or (loss) .....	<b>1.</b>	<b>-11,639</b>
Additions for qualified business income:		
<b>2.</b> Form 4797, Ordinary income .....	<b>2.</b>	
Prior to TCJA suspended losses allowed:		
<b>3.</b> Passive suspended losses .....	<b>3.</b>	<b>3,657</b>
<b>4.</b> At-Risk suspended losses .....	<b>4.</b>	
<b>5.</b> Section 179 expense .....	<b>5.</b>	
<b>6.</b> Total additions to net profit or (loss). Add lines 2 through 5. ....	<b>6.</b>	<b>3,657</b>
Subtractions for qualified business income		
<b>7.</b> Form 4797, Ordinary loss (includes share of net 1231 loss) .....	<b>7.</b>	
<b>8.</b> Passive suspended to next year .....	<b>8.</b>	
<b>9.</b> At-Risk suspended to next year .....	<b>9.</b>	
<b>10.</b> Total subtraction to net profit or (loss). Add lines 7 through 9. ....	<b>10.</b>	
<b>11.</b> Qualified business income for this activity. Line 1 plus line 6 less line 10. ....	<b>11.</b>	<b>-7,982</b>

Carryovers:	Pre -TCJA	Post-TCJA
Passive activity:		
Operating .....		<b>11,157</b>
Form 4797, Part II .....		
Section 1231 loss .....		
At-Risk:		
Operating .....		
Form 4797, Part II .....		
Section 1231 loss .....		
Section 179 expense .....		
Other:		
Section 179 expense .....		

Operating		1,094
Form 4797, Part II		
Section 1231 loss		
At-Risk:		
Operating		
Form 4797, Part II		
Section 1231 loss		
Section 179 expense		
Other:		
Section 179 expense		





**-12,506**

	Column A	Column B	Column C	(Column A - B - C)
	Total Income/Expense	Nonbusiness Expenses	Vacation Home / Personal Use Expenses	Income / Expenses Reported on Schedule E
<b>Income:</b>				
3. Rents received .....	<b>29,500</b>			<b>29,500</b>
4. Royalties received .....				
<b>Expenses:</b>				
5. Advertising .....				
Auto .....				
Travel .....				
6. Auto and travel (total) .....				
7. Cleaning and maintenance .....	<b>2,087</b>			<b>2,087</b>
8. Commissions .....				
9. Insurance .....	<b>1,608</b>			<b>1,608</b>
10. Legal and other professional fees .....				
11. Management fees .....				
Mortgage interest from 1098 .....				
Refinancing points on 1098 .....				
12. Mortgage interest paid to banks, etc. ....				
Other mortgage interest .....				
Other interest .....				
Refinancing points .....				
Qualified mortgage insurance .....				
13. Other interest (total) .....				
14. Repairs .....				
15. Supplies .....				
Real estate taxes .....	<b>9,465</b>			
All other taxes .....				
16. Taxes (total) .....	<b>9,465</b>			<b>9,465</b>
17. Utilities .....	<b>4,235</b>			<b>4,235</b>
18. Depreciation expense or depletion .....	<b>7,829</b>			<b>7,829</b>
19. Other (list) <b>Miscellaneous</b>	<b>1,500</b>			<b>1,500</b>
20. Total expenses. Add lines 5 through 19 .....	<b>26,724</b>			<b>26,724</b>
21. Income or (loss) from rental or royalty properties.				<b>2,776</b>

	Column A	Column B	Column C	(Column A - B - C)
	Total Income/Expense	Nonbusiness Expenses	Vacation Home / Personal Use Expenses	Income / Expenses Reported on Schedule E
<b>Income:</b>				
3. Rents received .....	<b>2 , 400</b>			<b>2 , 400</b>
4. Royalties received .....				
<b>Expenses:</b>				
5. Advertising .....				
Auto .....				
Travel .....				
6. Auto and travel (total) .....				
7. Cleaning and maintenance .....				
8. Commissions .....				
9. Insurance .....				
10. Legal and other professional fees .....				
11. Management fees .....				
Mortgage interest from 1098 .....				
Refinancing points on 1098 .....				
12. Mortgage interest paid to banks, etc. ....				
Other mortgage interest .....				
Other interest .....				
Refinancing points .....				
Qualified mortgage insurance .....				
13. Other interest (total) .....				
14. Repairs .....				
15. Supplies .....				
Real estate taxes .....				
All other taxes .....				
16. Taxes (total) .....				
17. Utilities .....				
18. Depreciation expense or depletion .....	<b>7 , 692</b>			<b>7 , 692</b>
19. Other (list) <b>Miscellaneous</b>	<b>1 , 375</b>			<b>1 , 375</b>
20. Total expenses. Add lines 5 through 19 .....	<b>9 , 067</b>			<b>9 , 067</b>
21. Income or (loss) from rental or royalty properties.				<b>-6 , 667</b>

Form 1040, Dividend Income

Payer	Ordinary Dividends	Qualified Dividends	Section 199A Dividends
IIAAP SALES INC	\$ 15,000	\$ 15,000	\$
Total	\$ 15,000	\$ 15,000	\$

## AMBREEN HOLDING LLC

Schedule E, Line 9 - Insurance

Description	Gross Amount	Business Use Percentage	Net Amount
Insurance (Rent, 1)	\$ 2,625		\$ 2,625
Total	\$ 2,625		\$ 2,625

## AMBREEN HOLDING LLC

Schedule E, Line 16 - Taxes

Description	Gross Amount	Business Use Percentage	Net Amount
Real estate taxes	\$ 9,881		\$ 9,881
Total	\$ 9,881		\$ 9,881

## P.I.A.REALTY LLC

Schedule E, Line 9 - Insurance

Description	Gross Amount	Business Use Percentage	Net Amount
Insurance (Rent, 2)	\$ 2,780		\$ 2,780
Total	\$ 2,780		\$ 2,780

## P.I.A.REALTY LLC

Schedule E, Line 12 - Mortgage Interest Paid to Banks

Description	Gross Amount	Business Use Percentage	Net Amount
BOA_Mortgage interest_9368	\$ 30		\$ 30
BOA_Mortgage interest_8214	6,680		6,680
Total	\$ 6,710		\$ 6,710

## P.I.A.REALTY LLC

Schedule E, Line 16 - Taxes

Description	Gross Amount	Business Use Percentage	Net Amount
Real estate taxes	\$ 11,381		\$ 11,381
Total	\$ 11,381		\$ 11,381

RESIDENTIAL RENTAL IIA LLC

Schedule E, Line 3 - Rents Received

Description	Amount
Rents and royalties	\$ 29,500
Total	\$ 29,500

RESIDENTIAL RENTAL IIA LLC

Schedule E, Line 9 - Insurance

Description	Gross Amount	Business Use Percentage	Net Amount
Insurance (Rent, 3)	\$ 1,608		\$ 1,608
Total	\$ 1,608		\$ 1,608

RESIDENTIAL RENTAL IIA LLC

Schedule E, Line 16 - Taxes

Description	Gross Amount	Business Use Percentage	Net Amount
Real estate taxes	\$ 9,465		\$ 9,465
Total	\$ 9,465		\$ 9,465

# Federal Statements

## Form 8582, Passive Activity Income and Allowed Losses

Activity Name									
	Screen	Unit #	Current Year Net Income	Current Year Net Loss	Prior Year Unallowed Loss	Unallowed Loss	Allowed Loss	Form Location	
AMBREEN HOLDING LLC	E	1	\$	\$ 3,022	\$ 9,129	\$ 5,947	\$ 6,204	Sch E	Part I
P.I.A.REALTY LLC	E	2		12,506	10,290	11,157	11,639	Sch E	Part I
RESIDENTIAL RENTAL IIA LLC	E	3	2,776		5,011	1,094	3,917	Sch E	Part I
1209 TALI OFF RD DHANMONDI, DHAKA	E	4		6,667	5,114	5,765	6,016	Sch E	Part I
Total			\$ 2,776	\$ 22,195	\$ 29,544	\$ 23,963	\$ 27,776		

Form 4952 Worksheet, Line 1 - Investment Interest Expenses

Description	Amount
Disallowed inv int exp - PY	\$ 1,073
Total	\$ 1,073

Form 4952 AMT Worksheet, Line 1 - Investment Interest Expenses

Description	Amount
Disallowed inv int exp - PY	\$ 1,073
Total	\$ 1,073



Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	PerConv Meth	Prior	Current
<b>Prior MACRS:</b>										
I 85-48	RENTAL REAL ESTATE	1/10/04	695,000				695,000	27 MMS/L	378,032	25,273
			695,000				695,000		378,032	25,273
<b>Grand Totals</b>			695,000				695,000		378,032	25,273
<b>Less: Dispositions and Transfers</b>			0				0		0	0
<b>Less: Start-up/Org Expense</b>			0				0		0	0
<b>Net Grand Totals</b>			695,000				695,000		378,032	25,273

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	PerConv Meth	Prior	Current
<b>Prior MACRS:</b>										
I	85-46 RENTAL REAL ESTATE	12/22/03	735,000				735,000	27 MMS/L	399,794	26,727
			<u>735,000</u>				<u>735,000</u>		<u>399,794</u>	<u>26,727</u>
<b>Grand Totals</b>			735,000				735,000		399,794	26,727
<b>Less: Dispositions and Transfers</b>			0				0		0	0
<b>Less: Start-up/Org Expense</b>			<u>0</u>				<u>0</u>		<u>0</u>	<u>0</u>
<b>Net Grand Totals</b>			<u>735,000</u>				<u>735,000</u>		<u>399,794</u>	<u>26,727</u>

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	PerConv Meth	Prior	Current
<b>Prior MACRS:</b>										
I	59 FREDERICK AVENUE RESIDENTIAL	4/07/10	215,300				215,300	27 MMS/L	68,178	7,829
			215,300				215,300		68,178	7,829
<b>Grand Totals</b>			215,300				215,300		68,178	7,829
<b>Less: Dispositions and Transfers</b>			0				0		0	0
<b>Less: Start-up/Org Expense</b>			0				0		0	0
<b>Net Grand Totals</b>			215,300				215,300		68,178	7,829

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	PerConv Meth	Prior	Current
<b>Prior MACRS:</b>										
I	STORE	1/01/17	300,000				300,000	39 MMS/L	15,064	7,692
			<u>300,000</u>				<u>300,000</u>		<u>15,064</u>	<u>7,692</u>
Grand Totals			300,000				300,000		15,064	7,692
Less: Dispositions and Transfers			0				0		0	0
Less: Start-up/Org Expense			<u>0</u>				<u>0</u>		<u>0</u>	<u>0</u>
Net Grand Totals			<u>300,000</u>				<u>300,000</u>		<u>15,064</u>	<u>7,692</u>

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	PerConv Meth	Prior	Current
<b>Prior MACRS:</b>										
I 85-48	RENTAL REAL ESTATE	1/10/04	695,000				695,000	27 MMS/L	378,038	25,273
			695,000				695,000		378,038	25,273
<b>Grand Totals</b>			695,000				695,000		378,038	25,273
<b>Less: Dispositions and Transfers</b>			0				0		0	0
<b>Net Grand Totals</b>			695,000				695,000		378,038	25,273

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	PerConv Meth	Prior	Current
<b>Prior MACRS:</b>										
I	85-46 RENTAL REAL ESTATE	12/22/03	735,000				735,000	27 MMS/L	399,794	26,727
			735,000				735,000		399,794	26,727
<b>Grand Totals</b>			735,000				735,000		399,794	26,727
<b>Less: Dispositions and Transfers</b>			0				0		0	0
<b>Net Grand Totals</b>			735,000				735,000		399,794	26,727

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	PerConv Meth	Prior	Current
<b>Prior MACRS:</b>										
I	59 FREDERICK AVENUE RESIDENTIAL	4/07/10	215,300				215,300	27 MMS/L	68,178	7,829
			215,300				215,300		68,178	7,829
<b>Grand Totals</b>			215,300				215,300		68,178	7,829
<b>Less: Dispositions and Transfers</b>			0				0		0	0
<b>Net Grand Totals</b>			215,300				215,300		68,178	7,829

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	PerConv Meth	Prior	Current
<b>Prior MACRS:</b>										
I	STORE	1/01/17	300,000				300,000	39 MMS/L	15,064	7,692
			300,000				300,000		15,064	7,692
<b>Grand Totals</b>			300,000				300,000		15,064	7,692
<b>Less: Dispositions and Transfers</b>			0				0		0	0
<b>Net Grand Totals</b>			300,000				300,000		15,064	7,692



Form	Unit	Asset	Description	Tax	AMT	AMT Adjustments/ Preferences
MACRS Adjustments:						
E	1	1	85-48RENTAL REAL ESTATE	25,273	25,273	0
E	2	1	85-46 RENTAL REAL ESTATE	26,727	26,727	0
E	3	1	59 FREDERICK AVENUE RESIDENTIAL RE	7,829	7,829	0
E	4	1	STORE	7,692	7,692	0
				67,521	67,521	0

Asset	Description	Date In Service	Cost	Tax	AMT
<b>Prior MACRS:</b>					
1	85-48RENTAL REAL ESTATE	1/10/04	695,000	25,273	25,272
			695,000	25,273	25,272
<b>Grand Totals</b>			695,000	25,273	25,272

Asset	Description	Date In Service	Cost	Tax	AMT
<b>Prior MACRS:</b>					
1	85-46 RENTAL REAL ESTATE	12/22/03	735,000	26,727	26,727
			735,000	26,727	26,727
<b>Grand Totals</b>			735,000	26,727	26,727

Asset	Description	Date In Service	Cost	Tax	AMT
<b>Prior MACRS:</b>					
1	59 FREDERICK AVENUE RESIDENTIAL RE	4/07/10	215,300	7,830	7,830
			215,300	7,830	7,830
<b>Grand Totals</b>			215,300	7,830	7,830

Asset	Description	Date In Service	Cost	Tax	AMT
<b>Prior MACRS:</b>					
1	STORE	1/01/17	300,000	7,693	7,693
			300,000	7,693	7,693
<b>Grand Totals</b>			300,000	7,693	7,693

Form <b>1040</b>	<h2 style="margin: 0;">Carryover Report</h2>	<div style="background-color: #cccccc; padding: 5px; border: 1px solid black;"> <b>2019</b> </div>
Name <b>SHAMSUL M AREFIN</b>		Taxpayer Identification Number <b>594-67-5465</b>

  

Carryover Item	Available to 2019	2019 Amounts		Carryover to 2020
Minimum tax credit				
Investment interest	1,073			1,073
Investment interest - AMT	1,073			1,073
Short-term capital loss	962,772			962,772
Short-term capital loss - AMT	805,505	<u>Utilized</u>	-3,000	802,505
Long-term capital loss				
Long-term capital loss - AMT				
Residential energy efficient property				
D.C. first-time homebuyer credit				
Tax credit bonds				
Qualified business income loss		<u>Generated</u>	10,571	10,571
Qualified REIT income and PTP loss				

  

<b>Nonrecaptured Section 1231 Losses - Line 8, Form 4797</b>	<b>AMT Nonrecaptured Section 1231 Losses - Line 8, Form 4797</b>
2014 Amounts _____ 2015 Amounts _____ 2016 Amounts _____ 2017 Amounts _____ 2018 Amounts _____ Available to 2019 _____  2019 Amounts _____ Carryover to 2020 _____	2014 Amounts _____ 2015 Amounts _____ 2016 Amounts _____ 2017 Amounts _____ 2018 Amounts _____ Available to 2019 _____  2019 Amounts _____ Carryover to 2020 _____

# Education Expense Optimization Report

## Tax Year 2019

<b>Tax Summary:</b>	Adjusted gross income .....	4,318
	Taxable income .....	0
	Tax before credits .....	0
	Nonrefundable credits .....	0
	Other taxes .....	0
	Total tax .....	0
	Less: Refundable credits .....	1,920
	Other payments .....	6,575
	Add: Estimated tax penalty, late penalties and interest .....	0
	Federal net due/-overpayment .....	-8,495
	New York net due/-overpayment .....	-5,289
	Total net due/-overpayment .....	-13,784
	Marginal tax rate:	
	Federal .....	10.000%
	New York .....	%

**Notes:** Students are not eligible for nonrefundable education credits due to AGI limits or insufficient tax liability.

<b>Student Summary:</b>		American	Lifetime	Tuition and
		Opportunity Credit	Learning Credit	Fees Deduction
ANISUL M AREFIN				
056-90-2442		1,000 (1,000 ref) *		
ASHIQU L M AREFIN				
126-90-8273		920 (920 ref) *		
TOTALS		<u>1,920 (1,920 ref)</u>	<u>0</u>	<u>0</u>

\* Optimized amount

\*\* Maximum amount allowed

"ref" indicates refundable portion

Form <b>1040</b>	<b>Salaries &amp; Wages Report</b>	<b>2019</b>
------------------	------------------------------------	-------------

Name <b>SHAMSUL M AREFIN</b>	Taxpayer Identification Number <b>594-67-5465</b>
---------------------------------	--

T/S	Employer	Federal Wages	Federal Withheld	Soc Sec Wages
A	<b>SPLENDID TRADING CORPORATION</b>	<b>59,618</b>	<b>6,575</b>	<b>59,618</b>
B				
C				
D				
E				
F				
G				
H				
I				
J				
K				
L				
M				
<b>Taxpayer Spouse Totals</b>		<b>59,618</b>	<b>6,575</b>	<b>59,618</b>

T/S	Soc Sec Withheld	Medicare Wages	Medicare Withheld	Soc Sec Tips	Allocated Tips	Dep Care Ben	Other, Box 14
A	<b>3,696</b>	<b>59,618</b>	<b>864</b>				
B							
C							
D							
E							
F							
G							
H							
I							
J							
K							
L							
M							
<b>Taxpayer Spouse Totals</b>		<b>3,696</b>	<b>59,618</b>	<b>864</b>			

T/S	State	State Wages	State Withheld	Name of Locality	Local Wages	Local Withheld
A	<b>NY</b>	<b>59,618</b>	<b>2,832</b>	<b>NYC</b>	<b>NYC 59,618</b>	<b>NYC 1,929</b>
B						
C						
D						
E						
F						
G						
H						
I						
J						
K						
L						
M						
<b>Taxpayer Spouse Totals</b>		<b>59,618</b>	<b>2,832</b>		<b>59,618</b>	<b>1,929</b>



# New York Individual and Other Return Summaries Tax Year 2019

SHAMSUL M AREFIN

## New York State Individual Return

## Other New York and New York City Returns

### Income, Adjustments and Deductions

Federal adjusted gross income .....	4,318
Net additions and subtractions .....	
Adjusted gross income .....	4,318
Itemized <input type="checkbox"/> or standard <input checked="" type="checkbox"/> deduction .....	11,200
Exemptions .....	2,000
<b>Taxable income</b> .....	<b>0</b>

### LLC and LLP Filing Fee

Form IT-204-LL, amount due .....

### Nonresident Employee of the City of New York

Form NYC-1127, amount due/-refund .....

### Tax, Payments, and Credits

Base tax .....	
Nonresident income percentage .....	
State tax .....	
Nonrefundable state credits .....	
Other state taxes .....	
<b>Total</b> .....	<b>0</b>
New York City taxes .....	
New York City nonrefundable credits .....	
MCTMT .....	
Yonkers taxes .....	
Use tax .....	
Contributions .....	
<b>Total</b> .....	<b>0</b>
Total refundable credits .....	528
Income tax withheld .....	4,761
Estimate and extension payments .....	
<b>Total payments and credits</b> .....	<b>5,289</b>
<b>Amount due/-refund</b> .....	<b>-5,289</b>
<b>Amount refunded</b> .....	<b>5,289</b>
<b>Amount deposited into 529 Plan</b> .....	<b>0</b>
<b>Overpayment applied to next year</b> .....	

### Penalties and Interest

Underpayment of estimates penalty .....	
Failure to file penalty .....	
Failure to pay penalty .....	
Late filing interest .....	
<b>Total balance due</b> .....	<b>0</b>

### Miscellaneous Information

New York State Individual Return

### 2020 Estimates

Individual New York,  
NYC, Yonkers and MTA

Tax form .....	IT-201
Residency type .....	Resident
Direct debit withdrawal date .....	
New York State marginal tax rate .....	%
State and cities effective tax rate .....	%

1st quarter .....	
2nd quarter .....	
3rd quarter .....	
4th quarter .....	
<b>Total</b> .....	

**New York State E-File Signature Authorization for Tax Year 2019****For Forms IT-201, IT-201-X, IT-203, IT-203-X, IT-214, NYC-208, and NYC-210****Electronic return originator (ERO): Do not mail this form to the Tax Department. Keep it for your records.**

Taxpayer's name  SHAMSUL M AREFIN	Spouse's name (jointly filed return only)
---	---

**Purpose**

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

**General instructions**

Taxpayers must complete Part B before the ERO transmits the taxpayer's electronically filed Forms IT-201, *Resident Income Tax Return*, IT-201-X, *Amended Resident Income Tax Return*, IT-203, *Nonresident and Part-Year Resident Income Tax Return*, IT-203-X, *Amended Nonresident and Part-Year Resident Income Tax Return*, IT-214, *Claim for Real Property Tax Credit*, NYC-208, *Claim for New York City Enhanced Real Property Tax Credit*, or NYC-210, *Claim for New York City School Tax Credit*.

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

EROs must complete Part C prior to transmitting electronically filed income tax returns (Forms IT-201, IT-201-X, IT-203, IT-203-X, IT-214, NYC-208, and NYC-210).

Both the paid preparer and the ERO are required to sign Part C. 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. Please note that an alternative signature can be used as described in Publication 58, *Information for Income Tax Return Preparers*, available on our website.

This form is not required for electronically filed Form IT-370, *Application for Automatic Six-Month Extension of Time to File for Individuals*. See Form TR-579.1-IT, *New York State Taxpayer Authorization for Electronic Funds Withdrawal for Tax Year 2019 Form IT-370 and Tax Year 2020 Form IT-2105*.

**Part A – Tax return information**

- 1 Federal adjusted gross income (from applicable line) .....  
2 Refund .....  
3 Amount you owe .....  
4 Financial institution routing number .....  
5 Financial institution account number .....  
6 Account type: ☒ Personal checking ☐ Personal savings ☐ Business checking ☐ Business savings

1.	4,318.
2.	5,289.
3.	
4.	021000089
5.	17943355

**Part B – Declaration of taxpayer and authorizations for Forms IT-201, IT-201-X, IT-203, IT-203-X, IT-214, NYC-208, and NYC-210**

Under penalty of perjury, I declare that I have examined the information on my 2019 New York State electronic personal income tax return, including any accompanying schedules, attachments, and statements, and certify that my electronic return is true, correct, and complete. The ERO has my consent to send my 2019 New York State electronic return to New York State through the Internal Revenue Service (IRS). In addition, by using a computer system and software to prepare and transmit my form electronically, I consent to the disclosure to New York State of all information pertaining to the transmission of my tax form electronically. I understand that by executing this Form TR-579-IT, I am authorizing the ERO to sign and file this return on my behalf and agree that the ERO's submission of my personal income tax return to the IRS, together with this authorization, will

serve as the electronic signature for the return and any authorized payment transaction. If I am paying my New York State personal income taxes due by electronic funds withdrawal, I certify that the account holder has authorized the New York State Tax Department and its designated financial agents to initiate an electronic funds withdrawal from the financial institution account indicated on my 2019 electronic return, and authorized the financial institution to withdraw the amount from that account. As New York does not support International ACH Transactions (IAT), I attest the source for these funds is within the United States. I understand and agree that I may revoke this authorization for payment only by contacting the Tax Department no later than two (2) business days prior to the payment date.

Taxpayer's signature	Date 04012020
Spouse's signature (jointly filed return only)	Date

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

Under penalty of perjury, I declare that the information contained in this 2019 New York State electronic personal income tax return is the information furnished to me by the taxpayer. If the taxpayer furnished me a completed paper 2019 New York State return signed by a paid preparer, I declare that the information contained in the taxpayer's 2019 New York State electronic return is identical to that contained in the paper copy of

the return. If I am the paid preparer, under penalty of perjury I declare that I have examined this 2019 New York State electronic personal income tax return, and, to the best of my knowledge and belief, the return is true, correct, and complete. I have based this declaration on all information available to me.

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

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

ERO's signature	Print name	Date
Paid preparer's signature	Print name Albert Thomas	Date



Department of Taxation and Finance

**Resident Income Tax Return**

New York State • New York City • Yonkers • MCTMT

**IT-201**

For the full year January 1, 2019, through December 31, 2019, or fiscal year beginning ..

and ending ..

For help completing your return, see the instructions, Form IT-201-I.

Your first name	MI	Your last name (for a joint return, enter spouse's name on line below)	Your date of birth (mmddyyyy)	Your Social Security number
SHAMSUL	M	AREFIN	06201973	594675465
Spouse's first name	MI	Spouse's last name	Spouse's date of birth (mmddyyyy)	Spouse's Social Security number
Mailing address (see instructions, page 14) (number and street or PO box)			Apartment number	New York State county of residence
208 ROBBY LN				Nass
City, village, or post office	State	ZIP code	Country (if not United States)	School district name
MANHASSET HILLS	NY	11040		Herricks
Taxpayer's permanent home address (see instructions, page 14) (number and street or rural route)			Apartment number	School district code number .....
				270
City, village, or post office	State	ZIP code	Taxpayer's date of death (mmddyyyy)	Spouse's date of death (mmddyyyy)
	NY			

**A Filing status**

(mark an X in one box):

- ① ☐ Single
- ② ☐ Married filing joint return  
(enter spouse's Social Security number above)
- ③ ☐ Married filing separate return  
(enter spouse's Social Security number above)
- ④ ☒ Head of household (with qualifying person)
- ⑤ ☐ Qualifying widow(er)

**B Did you itemize** your deductions on your 2019 federal income tax return? ..... Yes ☐ No ☒**C Can you be claimed** as a dependent on another taxpayer's federal return? ..... Yes ☐ No ☒**D1** Did you have a financial account located in a foreign country? (see page 15) ..... Yes ☐ No ☒**D2 Yonkers residents and Yonkers part-year residents only:**

- (1) Did you receive a property tax relief credit? (see page 15) ..... Yes ☐ No ☐
- (2) Enter the amount ..

**D3** Were you required to report, any nonqualified deferred compensation, as required by IRC § 457A on your 2019 federal return? (see page 15) ..... Yes ☐ No ☒**E** (1) Did you or your spouse **maintain living quarters in NYC** during 2019? (see page 15) Yes ☐ No ☒(2) Enter the number of days spent in NYC in 2019 (any part of a day spent in NYC is considered a day) ... **F NYC residents and NYC part-year residents only** (see page 15):

- (1) Number of months **you** lived in NYC in 2019 .....
- (2) Number of months **your spouse** lived in NYC in 2019

**G** Enter your **2-character special condition code(s)** if applicable (see page 15) ..... **H Dependent information** (see page 16)

First name	MI	Last name	Relationship	Social Security number	Date of birth (mmddyyyy)
ANISUL	M	AREFIN	Son	056902442	04162000
ASHIQUL	M	AREFIN	Son	126908273	10282001

If more than 7 dependents, mark an X in the box. ☐

201001191022



For office use only

NO HANDWRITTEN ENTRIES, OTHER THAN SIGNATURE, ON THIS FORM

Your Social Security number

594675465

**Federal income and adjustments** (see page 16)

Whole dollars only

1	Wages, salaries, tips, etc.	1	59618 .00
2	Taxable interest income	2	.00
3	Ordinary dividends	3	15000 .00
4	Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 25)	4	.00
5	Alimony received	5	.00
6	Business income or loss (submit a copy of federal Schedule C, Form 1040)	6	.00
7	Capital gain or loss (if required, submit a copy of federal Schedule D, Form 1040)	7	-3000 .00
8	Other gains or losses (submit a copy of federal Form 4797)	8	.00
9	Taxable amount of IRA distributions. If received as a beneficiary, mark an <b>X</b> in the box	9	.00
10	Taxable amount of pensions and annuities. If received as a beneficiary, mark an <b>X</b> in the box	10	.00
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (submit copy of federal Schedule E, Form 1040)	11	-25000 .00
12	Rental real estate included in line 11	12	-25000 .00
13	Farm income or loss (submit a copy of federal Schedule F, Form 1040)	13	.00
14	Unemployment compensation	14	.00
15	Taxable amount of Social Security benefits (also enter on line 27)	15	.00
16	Other income (see page 16) Identify:	16	.00
17	Add lines 1 through 11 and 13 through 16	17	46618 .00
18	Total federal adjustments to income (see page 16) Identify: Alimony Paid	18	42300 .00
19	<b>Federal adjusted gross income</b> (subtract line 18 from line 17)	19	4318 .00

**New York additions** (see page 17)

20	Interest income on state and local bonds and obligations (but not those of NYS or its local governments)	20	.00
21	Public employee 414(h) retirement contributions from your wage and tax statements (see page 17)	21	.00
22	<b>New York's</b> 529 college savings program distributions (see page 17)	22	.00
23	Other (Form IT-225, line 9)	23	.00
24	Add lines 19 through 23	24	4318 .00

**New York subtractions** (see page 18)

25	Taxable refunds, credits, or offsets of state & local income taxes (from line 4)	25	.00
26	Pensions of NYS & local governments & the federal government (see page 18)	26	.00
27	Taxable amount of Social Security benefits (from line 15)	27	.00
28	Interest income on U.S. government bonds	28	.00
29	Pension and annuity income exclusion (see page 19)	29	.00
30	<b>New York's</b> 529 college savings program deduction/earnings	30	.00
31	Other (Form IT-225, line 18)	31	.00
32	Add lines 25 through 31	32	.00
33	<b>New York adjusted gross income</b> (subtract line 32 from line 24)	33	4318 .00

**Standard deduction or itemized deduction** (see page 21)

34	Enter your <b>standard deduction</b> (table on page 21) or your <b>itemized deduction</b> (from Form IT-196) Mark an <b>X</b> in the appropriate box: <input checked="" type="checkbox"/> <b>Standard</b> - or - <input type="checkbox"/> <b>Itemized</b>	34	11200 .00
35	Subtract line 34 from line 33 (if line 34 is more than line 33, leave blank)	35	.00
36	Dependent exemptions (enter the number of dependents listed in item H; see page 21)	36	2 000.00
37	<b>Taxable income</b> (subtract line 36 from line 35)	37	.00

201002191022



NO HANDWRITTEN ENTRIES, OTHER THAN SIGNATURE, ON THIS FORM

Name(s) as shown on page 1	Your Social Security number
SHAMSUL M AREFIN	594675465

**Tax computation, credits, and other taxes**

<b>38</b> Taxable income (from line 37 on page 2)	<b>38</b>	.00
<b>39</b> NYS tax on line 38 amount (see page 22)	<b>39</b>	.00
<b>40</b> NYS household credit (page 22, table 1, 2, or 3)	<b>40</b>	120.00
<b>41</b> Resident credit (see page 23)	<b>41</b>	.00
<b>42</b> Other NYS nonrefundable credits (Form IT-201-ATT, line 7)	<b>42</b>	.00
<b>43</b> Add lines 40, 41, and 42	<b>43</b>	120.00
<b>44</b> Subtract line 43 from line 39 (if line 43 is more than line 39, leave blank)	<b>44</b>	.00
<b>45</b> Net other NYS taxes (Form IT-201-ATT, line 30)	<b>45</b>	.00
<b>46</b> Total New York State taxes (add lines 44 and 45)	<b>46</b>	.00

**New York City and Yonkers taxes, credits, and surcharges, and MCTMT**

<b>47</b> NYC taxable income (see instructions)	<b>47</b>	.00
<b>47a</b> NYC resident tax on line 47 amount (see page 23)	<b>47a</b>	.00
<b>48</b> NYC household credit (page 23)	<b>48</b>	.00
<b>49</b> Subtract line 48 from line 47a (if line 48 is more than line 47a, leave blank)	<b>49</b>	.00
<b>50</b> Part-year NYC resident tax (Form IT-360.1)	<b>50</b>	.00
<b>51</b> Other NYC taxes (Form IT-201-ATT, line 34)	<b>51</b>	.00
<b>52</b> Add lines 49, 50, and 51	<b>52</b>	.00
<b>53</b> NYC nonrefundable credits (Form IT-201-ATT, line 10)	<b>53</b>	.00
<b>54</b> Subtract line 53 from line 52 (if line 53 is more than line 52, leave blank)	<b>54</b>	.00
<b>54a</b> MCTMT net earnings base	<b>54a</b>	.00
<b>54b</b> MCTMT	<b>54b</b>	.00
<b>55</b> Yonkers resident income tax surcharge (see page 26)	<b>55</b>	.00
<b>56</b> Yonkers nonresident earnings tax (Form Y-203)	<b>56</b>	.00
<b>57</b> Part-year Yonkers resident income tax surcharge (Form IT-360.1)	<b>57</b>	.00
<b>58</b> Total New York City and Yonkers taxes / surcharges and MCTMT (add lines 54 and 54b through 57)	<b>58</b>	.00
<b>59</b> Sales or use tax (see page 27; do not leave line 59 blank)	<b>59</b>	0.00
<b>60</b> Voluntary contributions (Form IT-227, Part 2, line 1)	<b>60</b>	.00
<b>61</b> Total New York State, New York City, Yonkers, and sales or use taxes, MCTMT, and voluntary contributions (add lines 46, 58, 59, and 60)	<b>61</b>	.00

See instructions on pages 23 through 26 to compute New York City and Yonkers taxes, credits, and surcharges, and MCTMT.



NO HANDWRITTEN ENTRIES, OTHER THAN SIGNATURE, ON THIS FORM



Your Social Security number

594675465

62 Enter amount from line 61

62 .00

**Payments and refundable credits** (see pages 28 through 31)

63	Empire State child credit	63	.00
64	NYS/NYC child and dependent care credit	64	.00
65	NYS earned income credit (EIC)	65	.00
66	NYS noncustodial parent EIC	66	.00
67	Real property tax credit	67	.00
68	College tuition credit	68	528.00
69	NYC school tax credit (fixed amount) (also complete F on page 1)	69	.00
69a	NYC school tax credit (rate reduction amount)	69a	.00
70	NYC earned income credit	70	.00
70a	NYC enhanced real property tax credit	70a	.00
71	Other refundable credits (Form IT-201-ATT, line 18)	71	.00
72	Total <b>New York State</b> tax withheld	72	2832.00
73	Total <b>New York City</b> tax withheld	73	1929.00
74	Total <b>Yonkers</b> tax withheld	74	.00
75	Total estimated tax payments and amount paid with Form IT-370	75	.00
76	Total payments (add lines 63 through 75)	76	5289.00



If applicable, complete Form(s) IT-2 and/or IT-1099-R and submit them with your return (see page 13).

**Do not send federal Form W-2 with your return.**

**Your refund, amount you owe, and account information** (see pages 32 through 34)

77	Amount overpaid (if line 76 is more than line 62, subtract line 62 from line 76; see page 32)	77	5289.00
78	Amount of line 77 available for refund (subtract line 79 from line 77)	78	5289.00
78a	Amount of line 78 that you want to deposit into a NYS 529 account (Form IT-195, line 4) (also submit Form IT-195)	78a	.00
78b	Total refund after NYS 529 account deposit (subtract line 78a from line 78)	78b	5289.00

Mark one refund choice: ☒ direct deposit to checking or savings account (fill in line 83) - or - ☐ paper check

**Refund?** Direct deposit is the easiest, fastest way to get your refund.

79	Amount of line 77 that you want applied to your 2020 estimated tax (see instructions)	79	.00
80	Amount you owe (if line 76 is less than line 62, subtract line 76 from line 62). To pay by electronic funds withdrawal, mark an <b>X</b> in the box <input type="checkbox"/> and fill in lines 83 and 84. If you pay by check or money order you must complete Form IT-201-V and mail it with your return.	80	.00

See page 33 for payment options

81	Estimated tax penalty (include this amount in line 80 or reduce the overpayment on line 77; see page 33)	81	.00
82	Other penalties and interest (see page 33)	82	.00

See page 36 for the proper assembly of your return.

83 Account information for direct deposit or electronic funds withdrawal (see page 34). If the funds for your payment (or refund) would come from (or go to) an account outside the U.S., mark an **X** in this box (see pg. 34) ☐

83a Account type: ☒ Personal checking - or - ☐ Personal savings - or - ☐ Business checking - or - ☐ Business savings

83b Routing number 021000089 83c Account number 17943355

84 Electronic funds withdrawal (see page 34) Date Amount .00

Third-party designee? (see instr.) Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Print designee's name	Designee's phone number	Personal identification number (PIN)
	Email:		

<b>▼ Paid preparer must complete ▼</b> (see instructions)		Preparer's NYTPRN	NYTPRN excl. code 03
Preparer's signature		Preparer's printed name Albert Thomas	
Firm's name (or yours, if self-employed) Albert Thomas, CPA PC		Preparer's PTIN or SSN P00397044	
Address 358 Fifth Ave # 305 New York NY 100012209		Employer identification number 260677910	
Email: albert@athomascpa.com		Date 04062020	

<b>▼ Taxpayer(s) must sign here ▼</b>	
Your signature	
Your occupation	
Spouse's signature and occupation (if joint return)	
Date	Daytime phone #
Email:	

See instructions for where to mail your return.

201004191022



NO HANDWRITTEN ENTRIES, OTHER THAN SIGNATURE, ON THIS FORM



Department of Taxation and Finance

# Claim for College Tuition Credit or Itemized Deduction

Full-year New York State residents only  
Tax Law – Section 606(t)**IT-272**Submit your completed Form IT-272 with Form IT-201. See Form IT-272-I, *Instructions for Form IT-272*.

Your name as shown on return (first name first)	Your Social Security number
SHAMSUL M AREFIN	594675465
Spouse's name (first name first)	Spouse's Social Security number

**Note:** If you are married and filing separate New York State returns, you must also enter your spouse's name and Social Security number.

- 1 Are you claimed as a dependent on another taxpayer's New York State tax return for this tax year? **1** Yes ☐ No ☒
- If **Yes, stop**; you do not qualify for the college tuition credit or the college tuition itemized deduction.
  - If **No**, continue with question 2.
- 2 Were you (and your spouse if filing a joint return) a **New York State resident for all of this tax year**? **2** Yes ☒ No ☐
- If **Yes**, continue with Part 1 below.
  - If **No, stop**; you do not qualify for the college tuition credit. However, you may qualify for the college tuition itemized deduction. For more information, see the instructions for Form IT-203.

**Part 1** – In the spaces provided below, complete A through I for up to three eligible students for whom you paid qualified college tuition expenses. (If you are claiming expenses for more than three eligible students, see instructions.)

Eligible student	A	First name	MI	Last name	Suffix	B Social Security number	C Date of birth (mmddyyyy)
1		ANISUL	M	AREFIN		056902442	04162000
D Is the student claimed as a dependent on your NYS return? (see instructions) Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>							
E		EIN of college or university (see instructions)		F Name of college or university (see instructions)			
		362177139		UNIVERSITY OF CHICA			
G Were expenses for <b>undergraduate</b> tuition? (see instructions) Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>							
H		Amount of qualified college tuition expenses (see instructions)		I Enter the lesser of line H or 10,000			
		17664.00		10000.00			
2		ASHIQU	M	AREFIN		126908273	10282001
D Is the student claimed as a dependent on your NYS return? (see instructions) Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>							
E		EIN of college or university (see instructions)		F Name of college or university (see instructions)			
		161514621		SUNY: Stony Brook U			
G Were expenses for <b>undergraduate</b> tuition? (see instructions) Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>							
H		Amount of qualified college tuition expenses (see instructions)		I Enter the lesser of line H or 10,000			
		3196.00		3196.00			
3							
D Is the student claimed as a dependent on your NYS return? (see instructions) Yes <input type="checkbox"/> No <input type="checkbox"/>							
E		EIN of college or university (see instructions)		F Name of college or university (see instructions)			
G Were expenses for <b>undergraduate</b> tuition? (see instructions) Yes <input type="checkbox"/> No <input type="checkbox"/>							
H		Amount of qualified college tuition expenses (see instructions)		I Enter the lesser of line H or 10,000			
<b>3 Total</b> qualified college tuition expenses (total the <b>line I</b> amounts for all eligible students, including amounts from additional sheets, then complete Part 2 or Part 3)						<b>3</b>	13196.00

272001191022



NO HANDWRITTEN ENTRIES ON THIS FORM

**Part 2 – Complete Part 2 if your total qualified college tuition expenses on line 3 are less than \$5,000.**

4 Credit limitation (\$200) ..... 

4	200.00
---	--------

5 Enter the lesser of line 3 or line 4. This is your **college tuition credit** ..... 

5	.00
---	-----

- If you **did not itemize your deductions** on your New York return, enter the line 5 amount on Form IT-201, line 68.
- If you **itemized your deductions** on your New York return, continue with Part 4.

**Part 3 – Complete Part 3 if your total qualified college tuition expenses on line 3 are \$5,000 or more.**

6 Enter the amount from **line 3** ..... 

6	13196.00
---	----------

7 Multiply **line 6** by 4% (.04). This is your **college tuition credit** ..... 

7	528.00
---	--------

- If you **did not itemize your deductions** on your New York return, enter the line 7 amount on Form IT-201, line 68.
- If you **itemized your deductions** on your New York return, continue with Part 4.

**Part 4 – College tuition itemized deduction election**

If you itemized your deductions on your New York return, you may elect to claim the **college tuition itemized deduction** instead of the college tuition credit. To compute your college tuition itemized deduction, complete **Worksheet 1** in the instructions for this form. To determine if you will receive a greater tax benefit from the itemized deduction or credit, complete **Worksheet 2** in the instructions for this form.

8 Mark an **X** in this box **only** if you elect to claim the **college tuition itemized deduction** ..... 

8	
---	--

- If you marked an **X** in the box at line 8, enter the amount from Worksheet 1, line 5 (in the instructions for this form), on Form IT-196, *New York Resident, Nonresident, and Part-Year Resident Itemized Deductions*. **Do not** enter the college tuition credit from line 5 or 7 above on Form IT-201. You are entitled to claim either the deduction **or** the credit, but not both.
- If you **did not** mark an **X** in the box at line 8 and you elect to claim the college tuition credit instead of the college tuition itemized deduction, enter the line 5 or line 7 amount on Form IT-201, line 68.

**Important:** If you are claiming the college tuition credit or the college tuition itemized deduction, you **must submit** Form IT-272 with your return.

NO HANDWRITTEN ENTRIES ON THIS FORM





**SCHEDULE D**  
**(Form 1040 or 1040-SR)****Capital Gains and Losses**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to Form 1040, 1040-SR, or 1040-NR.

▶ Go to [www.irs.gov/ScheduleD](http://www.irs.gov/ScheduleD) for instructions and the latest information.  
▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.**2019**  
Attachment  
Sequence No. **12**

Name(s) shown on return

**SHAMSUL M AREFIN**

Your social security number

**594-67-5465**Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? ☐ Yes ☒ No

If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

**Part I Short-Term Capital Gains and Losses — Generally Assets Held One Year or Less** (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b . . . .				
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .				
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .				
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				<b>4</b>
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				<b>5</b>
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .				<b>6</b> ( <b>962,772</b> )
<b>7</b> <b>Net short-term capital gain or (loss).</b> Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back . . . . .				<b>7</b> <b>-962,772</b>

**Part II Long-Term Capital Gains and Losses — Generally Assets Held More Than One Year** (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b . . . .				
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . . . .				
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .				
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked . . . . .				
<b>11</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				<b>11</b>
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				<b>12</b>
<b>13</b> Capital gain distributions. See the instructions . . . . .				<b>13</b>
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .				<b>14</b> ( )
<b>15</b> <b>Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Then go to Part III on the back . . . . .				<b>15</b> <b>0</b>

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

Schedule D (Form 1040 or 1040-SR) 2019

**SHAMSUL M AREFIN****594-67-5465**

Schedule D (Form 1040 or 1040-SR) 2019

Page **2****Part III Summary**

<b>16</b> Combine lines 7 and 15 and enter the result .....	<b>16</b>	<b>-962,772</b>
<ul style="list-style-type: none"> <li>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040 or 1040-SR, line 6; or Form 1040-NR, line 14. Then go to line 17 below.</li> <li>• If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.</li> <li>• If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040 or 1040-SR, line 6; or Form 1040-NR, line 14. Then go to line 22.</li> </ul>		
<b>17</b> Are lines 15 and 16 <b>both</b> gains? <input type="checkbox"/> <b>Yes.</b> Go to line 18. <input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.		
<b>18</b> If you are required to complete the <b>28% Rate Gain Worksheet</b> (see instructions), enter the amount, if any, from line 7 of that worksheet .....	<b>18</b>	
<b>19</b> If you are required to complete the <b>Unrecaptured Section 1250 Gain Worksheet</b> (see instructions), enter the amount, if any, from line 18 of that worksheet .....	<b>19</b>	
<b>20</b> Are lines 18 and 19 <b>both</b> zero or blank? <input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Forms 1040 and 1040-SR, line 12a (or in the instructions for Form 1040-NR, line 42). <b>Don't</b> complete lines 21 and 22 below.  <input type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Don't</b> complete lines 21 and 22 below.		
<b>21</b> If line 16 is a loss, enter here and on Form 1040 or 1040-SR, line 6; or Form 1040-NR, line 14, the <b>smaller</b> of:  <div style="display: flex; align-items: center;"> <ul style="list-style-type: none"> <li>• The loss on line 16; or</li> <li>• (\$3,000), or if married filing separately, (\$1,500)</li> </ul> <div style="margin-left: 10px;"> <div style="border-left: 1px solid black; border-top: 1px solid black; border-bottom: 1px solid black; width: 20px; height: 20px; margin-bottom: 5px;"></div> <div style="border-left: 1px solid black; border-top: 1px solid black; border-bottom: 1px solid black; width: 20px; height: 20px;"></div> </div> </div>	<b>21</b>	<b>( 3,000 )</b>
<b>Note:</b> When figuring which amount is smaller, treat both amounts as positive numbers.		
<b>22</b> Do you have qualified dividends on Form 1040 or 1040-SR, line 3a; or Form 1040-NR, line 10b?  <input checked="" type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Forms 1040 and 1040-SR, line 12a (or in the instructions for Form 1040-NR, line 42).  <input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

Schedule D (Form 1040 or 1040-SR) 2019

**SCHEDULE E**
**(Form 1040 or 1040-SR)** (From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

**Supplemental Income and Loss**

OMB No. 1545-0074

**2019**

Attachment Sequence No. **13**

Department of the Treasury  
Internal Revenue Service (99)

**Attach to Form 1040, 1040-SR, 1040-NR, or Form 1041.**
**Go to [www.irs.gov/ScheduleE](http://www.irs.gov/ScheduleE) for instructions and the latest information.**

Name(s) shown on return

Your social security number

SHAMSUL M AREFIN

594-67-5465

**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 2019 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

<b>1a</b>	Physical address of each property (street, city, state, ZIP code)			
<b>A</b>	AMBREEN HOLDING LLC 85-48 168 ST, New York, NY 11432			
<b>B</b>	P.I.A.REALTY LLC 85-46 168ST, New York, NY 11432			
<b>C</b>	IIA LLC 59 FREDERICK AVENUE, BAYSHORE, NY 11706			
<b>1b</b>	Type of Property (from list below)	<b>2</b> For each rental real estate property listed above, report the number of fair rental and personal use days. Check the <b>QJV</b> box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days
<b>A</b>	1		<b>A</b> 365	
<b>B</b>	1		<b>B</b> 365	
<b>C</b>	1		<b>C</b> 365	

**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</b> Rents received	<b>3</b>	53,200	54,600	29,500
<b>4</b> Royalties received	<b>4</b>			
<b>Expenses:</b>				
<b>5</b> Advertising	<b>5</b>			
<b>6</b> Auto and travel (see instructions)	<b>6</b>			
<b>7</b> Cleaning and maintenance	<b>7</b>	6,436	7,385	2,087
<b>8</b> Commissions	<b>8</b>			
<b>9</b> Insurance	<b>9</b>	2,625	2,780	1,608
<b>10</b> Legal and other professional fees	<b>10</b>			
<b>11</b> Management fees	<b>11</b>			
<b>12</b> Mortgage interest paid to banks, etc. (see instructions)	<b>12</b>		6,710	
<b>13</b> Other interest	<b>13</b>			
<b>14</b> Repairs	<b>14</b>			
<b>15</b> Supplies	<b>15</b>			
<b>16</b> Taxes	<b>16</b>	9,881	11,381	9,465
<b>17</b> Utilities	<b>17</b>	9,007	9,123	4,235
<b>18</b> Depreciation expense or depletion	<b>18</b>	25,273	26,727	7,829
<b>19</b> Other (list) ▶	<b>19</b>	3,000	3,000	1,500
<b>20</b> Total expenses. Add lines 5 through 19 ... See Statement	<b>20</b>	56,222	67,106	26,724
<b>21</b> Subtract line 20 from line 3 and/or line 4. If result is a (loss), see instructions to find out if you must file <b>Form 6198</b>	<b>21</b>	-3,022	-12,506	2,776
<b>22</b> Deductible rental real estate loss after limitation, if any, on <b>Form 8582</b> (see instructions)	<b>22</b>	6,204	11,639	3,917
<b>23a</b> Total of all amounts reported on line 3 for all rental properties	<b>23a</b>			
<b>b</b> Total of all amounts reported on line 4 for all royalty properties	<b>23b</b>			
<b>c</b> Total of all amounts reported on line 12 for all properties	<b>23c</b>			
<b>d</b> Total of all amounts reported on line 18 for all properties	<b>23d</b>			
<b>e</b> Total of all amounts reported on line 20 for all properties	<b>23e</b>			
<b>24</b> <b>Income.</b> Add positive amounts shown on line 21. <b>Do not</b> include any losses	<b>24</b>			
<b>25</b> <b>Losses.</b> Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	<b>25</b>			
<b>26</b> <b>Total rental real estate and royalty income or (loss).</b> Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040 or 1040-SR), line 5, or Form 1040-NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	<b>26</b>			

**For Paperwork Reduction Act Notice, see instructions.**

Schedule E (Form 1040) 2019

Name(s) shown on return. Do not enter name and social security number if shown on other side.

SHAMSUL M AREFIN

Your social security number

594-67-5465

**Caution.** The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

**Part II Income or Loss From Partnerships and S Corporations – Note:** If you report a loss, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you **must** check the box in column (e) on line 28 and attach the required basis computation. If you report a loss from an at-risk activity for which **any** amount is **not** at risk, you **must** check the box in column (f) on line 28 and attach **Form 6198** (see instructions).

**27** Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," ..... ☐ **Yes** ☒ **No**  
see instructions before completing this section.

<b>28</b>	(a) Name	(b) Enter <b>P</b> for partnership; <b>S</b> for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
<b>A</b>						
<b>B</b>						
<b>C</b>						
<b>D</b>						

<b>Passive Income and Loss</b>		<b>Nonpassive Income and Loss</b>		
(g) Passive loss allowed (attach <b>Form 8582</b> if required)	(h) Passive income from <b>Schedule K-1</b>	(i) Nonpassive loss allowed (see <b>Schedule K-1</b> )	(j) Section 179 expense deduction from <b>Form 4562</b>	(k) Nonpassive income from <b>Schedule K-1</b>
<b>A</b>				
<b>B</b>				
<b>C</b>				
<b>D</b>				
<b>29a</b> Totals				
<b>b</b> Totals				
<b>30</b> Add columns (h) and (k) of line 29a			<b>30</b>	
<b>31</b> Add columns (g), (i), and (j) of line 29b			<b>31</b>	
<b>32</b> <b>Total partnership and S corporation income or (loss).</b> Combine lines 30 and 31			<b>32</b>	

**Part III Income or Loss From Estates and Trusts**

<b>33</b>	(a) Name	(b) Employer identification number
<b>A</b>		
<b>B</b>		
<b>Passive Income and Loss</b>		<b>Nonpassive Income and Loss</b>
(c) Passive deduction or loss allowed (attach <b>Form 8582</b> if required)	(d) Passive income from <b>Schedule K-1</b>	(e) Deduction or loss from <b>Schedule K-1</b>
<b>A</b>		
<b>B</b>		
<b>34a</b> Totals		
<b>b</b> Totals		
<b>35</b> Add columns (d) and (f) of line 34a		<b>35</b>
<b>36</b> Add columns (c) and (e) of line 34b		<b>36</b>
<b>37</b> <b>Total estate and trust income or (loss).</b> Combine lines 35 and 36		<b>37</b>

**Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder**

<b>38</b>	(a) Name	(b) Employer identification number	(c) Excess inclusion from <b>Schedules Q</b> , line 2c (see page E-8)	(d) Taxable income (net loss) from <b>Schedules Q</b> , line 1b	(e) Income from <b>Schedules Q</b> , line 3b
<b>39</b>	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below				<b>39</b>

**Part V Summary**

<b>40</b>	Net farm rental income or (loss) from <b>Form 4835</b> . Also, complete line 42 below	<b>40</b>	
<b>41</b>	<b>Total income or (loss).</b> Combine lines 26, 32, 37, 39, & 40. Enter the result here & on Schedule 1 (Form 1040 or 1040-SR), line 5, or Form 1040-NR, line 1b	<b>41</b>	-25,000
<b>42</b>	<b>Reconciliation of farming and fishing income.</b> Enter your <b>gross</b> farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code U; and Schedule K-1 (Form 1041), line 14, code F (see instructions)	<b>42</b>	
<b>43</b>	<b>Reconciliation for real estate professionals.</b> If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules	<b>43</b>	

**SCHEDULE E**
**(Form 1040 or 1040-SR) (From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)**
**Supplemental Income and Loss**

OMB No. 1545-0074

**2019**

Attachment  
Sequence No. **13**

Department of the Treasury  
Internal Revenue Service (99)

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

Name(s) shown on return

Your social security number

SHAMSUL M AREFIN

594-67-5465

**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 2019 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

<b>1a</b>	Physical address of each property (street, city, state, ZIP code)				
<b>A</b>	1209 TALI OFF RD, DHAKA, Bangladesh				
<b>B</b>					
<b>C</b>					
<b>1b</b>	Type of Property (from list below)	<b>2</b> For each rental real estate property listed above, report the number of fair rental and personal use days. Check the <b>QJV</b> box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV
<b>A</b>	4		365		
<b>B</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</b>	Rents received	<b>3</b>	2,400		
<b>4</b>	Royalties received	<b>4</b>			
<b>Expenses:</b>					
<b>5</b>	Advertising	<b>5</b>			
<b>6</b>	Auto and travel (see instructions)	<b>6</b>			
<b>7</b>	Cleaning and maintenance	<b>7</b>			
<b>8</b>	Commissions	<b>8</b>			
<b>9</b>	Insurance	<b>9</b>			
<b>10</b>	Legal and other professional fees	<b>10</b>			
<b>11</b>	Management fees	<b>11</b>			
<b>12</b>	Mortgage interest paid to banks, etc. (see instructions)	<b>12</b>			
<b>13</b>	Other interest	<b>13</b>			
<b>14</b>	Repairs	<b>14</b>			
<b>15</b>	Supplies	<b>15</b>			
<b>16</b>	Taxes	<b>16</b>			
<b>17</b>	Utilities	<b>17</b>			
<b>18</b>	Depreciation expense or depletion	<b>18</b>	7,692		
<b>19</b>	Other (list) ►	<b>19</b>	1,375		
<b>20</b>	Total expenses. Add lines 5 through 19 ... See Statement	<b>20</b>	9,067		
<b>21</b>	Subtract line 20 from line 3 and/or line 4. If result is a (loss), see instructions to find out if you must file <b>Form 6198</b>	<b>21</b>	-6,667		
<b>22</b>	Deductible rental real estate loss after limitation, if any, on <b>Form 8582</b> (see instructions)	<b>22</b>	(6,016)		
<b>23a</b>	Total of all amounts reported on line 3 for all rental properties	<b>23a</b>	139,700		
<b>b</b>	Total of all amounts reported on line 4 for all royalty properties	<b>23b</b>			
<b>c</b>	Total of all amounts reported on line 12 for all properties	<b>23c</b>	6,710		
<b>d</b>	Total of all amounts reported on line 18 for all properties	<b>23d</b>	67,521		
<b>e</b>	Total of all amounts reported on line 20 for all properties	<b>23e</b>	159,119		
<b>24</b>	<b>Income.</b> Add positive amounts shown on line 21. <b>Do not</b> include any losses	<b>24</b>		2,776	
<b>25</b>	<b>Losses.</b> Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	<b>25</b>	(27,776)		
<b>26</b>	<b>Total rental real estate and royalty income or (loss).</b> Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040 or 1040-SR), line 5, or Form 1040-NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	<b>26</b>		-25,000	

For Paperwork Reduction Act Notice, see instructions.

Schedule E (Form 1040) 2019

Federal Schedule E, Line 19 - Other Expenses

Description	Gross Amount	Business Use Percentage	Net Amount
Temp Help	\$ 3,000		\$ 3,000
Total	\$ 3,000		\$ 3,000

Federal Schedule E, Line 19 - Other Expenses

Description	Gross Amount	Business Use Percentage	Net Amount
Temp Help	\$ 3,000		\$ 3,000
Total	\$ 3,000		\$ 3,000

Federal Schedule E, Line 19 - Other Expenses

Description	Gross Amount	Business Use Percentage	Net Amount
Miscellaneous	\$ 1,500		\$ 1,500
Total	\$ 1,500		\$ 1,500

Federal Schedule E, Line 19 - Other Expenses

Description	Gross Amount	Business Use Percentage	Net Amount
Miscellaneous	\$ 1,375		\$ 1,375
Total	\$ 1,375		\$ 1,375

SHAMSUL M AREFIN

594-67-5465

Amounts in Available to Carryover column may be further reduced on form. If utilizing non-calculating forms use this information to complete forms.

**Tax due before credits** (From Form IT-201, line 39, plus Form IT-201-ATT, line 21 or from Form IT-203, line 46 plus Form IT-203-ATT, line 20)

[illegible]



Form **IT-272****New York College Tuition Optimization Worksheet****2019**

Name

Taxpayer Identification Number

**SHAMSUL M AREFIN****594-67-5465****Itemized Deduction Calculation****New York State**

1. New York adjusted gross income	1. <u>4,318.</u>
2. Tentative itemized deductions	2. <u>15,687.</u>
3. Exemptions	3. <u>2,000.</u>
4. Tentative taxable income	4. _____
5. Tentative New York tax	5. _____
6. Tentative New York household credit	6. <u>120.</u>
7. Tentative tax less household credit	7. _____
8. Tentative nonrefundable credits	8. _____
9. Tentative tax less nonrefundable credits	9. _____
10. Tentative New York other taxes	10. _____
11. Tentative total New York tax	11. <u>_____</u>

**Tuition Credit Calculation****New York State**

22. New York adjusted gross income	22. <u>4,318.</u>
23. Tentative itemized or standard deduction	23. <u>11,200.</u>
24. Exemptions	24. <u>2,000.</u>
25. Tentative taxable income	25. _____
26. Tentative New York tax	26. _____
27. Tentative New York household credit	27. <u>120.</u>
28. Tentative tax less household credit	28. _____
29. Tentative nonrefundable credits	29. _____
30. Tentative tax less nonrefundable credits	30. _____
31. Tentative New York other taxes	31. _____
32. Tentative total New York tax	32. <u>_____</u>

Due to the complexity of part-year city tax calculations, if taxpayer is a part-year resident of New York City or Yonkers, comparison relies on the equivalent resident tax.  
If calculation relies on equivalent city resident tax, line 43 will be approximate. Yonkers nonresident tax will be used in the comparison unchanged.

**New York City**

12. Tentative NYC tax	12. _____
13. Tentative NYC household credit	13. _____
14. Tentative NYC tax less household credit	14. _____
15. Tentative NYC other taxes	15. _____
16. Tentative NYC other credits	16. _____
17. Tentative NYC net tax	17. <u>_____</u>

**New York City**

33. Tentative NYC tax	33. _____
34. Tentative NYC household credit	34. _____
35. Tentative NYC tax less household credit	35. _____
36. Tentative NYC other taxes	36. _____
37. Tentative NYC other credits	37. _____
38. Tentative NYC net tax	38. <u>_____</u>

**Yonkers**

18. Tentative Yonkers resident tax	18. _____
19. Actual Yonkers nonresident tax	19. _____
20. Tentative Yonkers tax	20. <u>_____</u>

**Yonkers**

39. Tentative Yonkers resident tax	39. _____
40. Actual Yonkers nonresident tax	40. _____
41. Tentative Yonkers tax	41. <u>_____</u>

**Recomputed tax less impacted refundable credit**

21. Line 11 + line 17 + line 20	
Less tentative New York EIC	21. <u>_____</u>

**Recomputed tax less impacted refundable credits**

42. Line 32 + line 38 + line 41 less tentative	
New York EIC and tuition credit	42. <u>-528.</u>

**Difference in methods**

## 43. Analysis

**Tuition credit lowers tax/increases refund by \$528**

Asset	Description	Date In Service	Cost	Basis for Depr	NY Prior	NY Current	Federal Current	Difference Fed - NY
<b>Prior MACRS:</b>								
I 85-48	RENTAL REAL ESTATE	1/10/04	695,000	695,000	378,032	25,273	25,273	0
			695,000	695,000	378,032	25,273	25,273	0
<b>Grand Totals</b>			695,000	695,000	378,032	25,273	25,273	0
<b>Less: Dispositions</b>			0	0	0	0	0	0
<b>Less: Start-up/Org Expense</b>			0	0	0	0	0	0
<b>Net Grand Totals</b>			695,000	695,000	378,032	25,273	25,273	0

Asset	Description	Date In Service	Cost	Basis for Depr	NY Prior	NY Current	Federal Current	Difference Fed - NY
<b>Prior MACRS:</b>								
I	85-46 RENTAL REAL ESTATE	12/22/03	735,000	735,000	399,794	26,727	26,727	0
			<u>735,000</u>	<u>735,000</u>	<u>399,794</u>	<u>26,727</u>	<u>26,727</u>	<u>0</u>
<b>Grand Totals</b>			735,000	735,000	399,794	26,727	26,727	0
<b>Less: Dispositions</b>			0	0	0	0	0	0
<b>Less: Start-up/Org Expense</b>			<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Net Grand Totals</b>			<u>735,000</u>	<u>735,000</u>	<u>399,794</u>	<u>26,727</u>	<u>26,727</u>	<u>0</u>

Asset	Description	Date In Service	Cost	Basis for Depr	NY Prior	NY Current	Federal Current	Difference Fed - NY
<b>Prior MACRS:</b>								
I	59 FREDERICK AVENUE RESIDENTIAL	4/07/10	215,300	215,300	68,178	7,829	7,829	0
			215,300	215,300	68,178	7,829	7,829	0
<b>Grand Totals</b>			215,300	215,300	68,178	7,829	7,829	0
<b>Less: Dispositions</b>			0	0	0	0	0	0
<b>Less: Start-up/Org Expense</b>			0	0	0	0	0	0
<b>Net Grand Totals</b>			215,300	215,300	68,178	7,829	7,829	0

Asset	Description	Date In Service	Cost	Basis for Depr	NY Prior	NY Current	Federal Current	Difference Fed - NY
<b>Prior MACRS:</b>								
	I STORE	1/01/17	300,000	300,000	15,064	7,692	7,692	0
			<u>300,000</u>	<u>300,000</u>	<u>15,064</u>	<u>7,692</u>	<u>7,692</u>	<u>0</u>
	<b>Grand Totals</b>		300,000	300,000	15,064	7,692	7,692	0
	<b>Less: Dispositions</b>		0	0	0	0	0	0
	<b>Less: Start-up/Org Expense</b>		0	0	0	0	0	0
	<b>Net Grand Totals</b>		<u>300,000</u>	<u>300,000</u>	<u>15,064</u>	<u>7,692</u>	<u>7,692</u>	<u>0</u>

Asset	Description	Date In Service	Cost	NY
<b>Prior MACRS:</b>				
1	85-48RENTAL REAL ESTATE	1/10/04	695,000	25,273
			695,000	25,273
<b>Grand Totals</b>			695,000	25,273

Asset	Description	Date In Service	Cost	NY
<b>Prior MACRS:</b>				
1	85-46 RENTAL REAL ESTATE	12/22/03	<u>735,000</u>	<u>26,727</u>
			<u>735,000</u>	<u>26,727</u>
<b>Grand Totals</b>			<u>735,000</u>	<u>26,727</u>

Asset	Description	Date In Service	Cost	NY
<b>Prior MACRS:</b>				
1	59 FREDERICK AVENUE RESIDENTIAL RE	4/07/10	215,300	7,830
			215,300	7,830
<b>Grand Totals</b>			215,300	7,830



Asset	Description	Date In Service	Cost	NY
<b>Prior MACRS:</b>				
1	STORE	1/01/17	300,000	7,693
			<u>300,000</u>	<u>7,693</u>
<b>Grand Totals</b>			<u>300,000</u>	<u>7,693</u>