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# Federal Tax Comparison for Married Filing Jointly and Separately

	Taxpayer	Spouse	Married Filing Separately	Married Filing Jointly
Total Income .....	923,420.	190,218.	1,113,638.	1,110,410.
Less: Adjustments .....	921.		921.	921.
Adjusted Gross Income .....	922,499.	190,218.	1,112,717.	1,109,489.
Standard/Itemized Deductions ...	294,643.	5,000.	299,643.	301,935.
Qualified business inc deduction	1,321.	17.	1,338.	1,339.
Taxable Income .....	626,535.	185,201.	811,736.	806,215.
Total Tax (regular & AMT) .....	110,281.	36,989.	147,270.	140,039.
Less: Credits .....		6,000.	6,000.	641.
Add: Other Taxes .....	22,810.	547.	23,357.	22,607.
Less: Earned Income Credit .....				
Less: Additional child tax credit ...				
Less: Payments (excludes ext.)		14,826.	14,826.	14,826.
Tax Underpayment/(Overpayment)	133,091.	16,710.	149,801.	147,179.

Married filing jointly produced an estimated savings of 2,622.

## Tax Return Carryovers to 2025

NAME: **Rabiel Amirian & Natalie Maroof**

ID Number:

Disallowing Form	Description	Originating Form	Entity/Activity	St/City	Amount
1116	Passive Inc Excess Limit from 2024	1116			-381.
1116AMT	Passive Inc Excess Limit from 2024	1116 AMT			-279.
8582	Passive Activity Loss - RNA 26 Equities, LLC	Sch E P1	1		72,848.
8582	Passive Activity Loss - Hampshire Road 134 LLC	Sch E P1	2		11,064.
8582	Passive QBI Loss - Non-QBI RNA 26 Equities, LLC - 142 Joralemon Street,	Sch E P1	1		1,615.
8582	Passive QBI Loss - RNA 26 Equities, LLC - 142 Joralemon Street, Brooklyn,	Sch E P1	1		3,957.
8582	Passive QBI Loss - RNA 26 Equities, LLC - 142 Joralemon Street, Brooklyn,	Sch E P1	1		2,670.
8582	Passive QBI Loss - RNA 26 Equities, LLC - 142 Joralemon Street, Brooklyn,	Sch E P1	1		64,830.
8582	Passive QBI Loss - RNA 26 Equities, LLC - 142 Joralemon Street, Brooklyn,	Sch E P1	1		338.
8582	Passive QBI Loss - Hampshire Road 134 LLC - 134 Hampshire Rd, Great Neck, N	Sch E P1	2		2,585.
8582	Passive QBI Loss - Hampshire Road 134 LLC - 134 Hampshire Rd, Great Neck, N	Sch E P1	2		8,513.
8582	Passive QBI Loss - Hampshire Road 134 LLC - 134 Hampshire Rd, Great Neck, N	Sch E P1	2		1,319.
8582	Passive Activity Loss - Kings 26, LLC	Sch E P2	2		12,374.
8582	Passive Activity Loss - Verena Solutions LLC	Sch E P2	7		1,240.
8582	Passive Activity Loss - 16E18 Investor 1 LLC	Sch E P2	8		26,920.
8582	Passive Activity Loss - 350W18 Investor 1 LLC	Sch E P2	9		13,919.
8582	Passive Activity Loss - 234-236E24 Investor 1 LLC	Sch E P2	10		11,984.
8582	Passive Activity Loss - 48 East 63rd Street, LLC	Sch E P2	13		111,686.
8582	Passive Activity Loss - 97212 VENTURES LP	Sch E P2	17		3,538.
8582	Passive Activity Loss - Mazal Tov 1438 Harrison LLC	Sch E P2	20		22,651.
8582	Passive Activity Loss - Revere Partners RF, LP - A4	Sch E P2	22		382.
8582	Passive Activity Loss - Revere Partners RF, LP - B2	Sch E P2	24		120.
8582	Passive QBI Loss - Non-QBI 3436 Kings LLC from 2017	Sch E P2	2		9,550.
8582	Passive QBI Loss - 3436 Kings LLC from 2020	Sch E P2	2		2,506.
8582	Passive QBI Loss - 3436 Kings LLC from 2022	Sch E P2	2		160.
8582	Passive QBI Loss - 3436 Kings LLC from 2023	Sch E P2	2		15,040.
8582	Passive QBI Loss - Verena Solutions LLC from 2020	Sch E P2	7		136.

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## Tax Return Carryovers to 2025

NAME: **Rabiel Amirian & Natalie Maroof**

ID Number:

Disallowing Form	Description	Originating Form	Entity/Activity	St/City	Amount
8582	Passive QBI Loss - Verena Solutions LLC from 2021	Sch E P2	7		978.
8582	Passive QBI Loss - Verena Solutions LLC from 2022	Sch E P2	7		130.
8582	Passive QBI Loss - Non-QBI 48 EAST 63RD STREET, LLC from 2017	Sch E P2	13		43,869.
8582	Passive QBI Loss - 48 EAST 63RD STREET, LLC from 2022	Sch E P2	13		68,159.
8582	Passive QBI Loss - 48 EAST 63RD STREET, LLC from 2023	Sch E P2	13		67,137.
8582	Passive QBI Loss - Mazal Tov 1438 Harrison LLC from 2022	Sch E P2	20		22,720.
8582	Passive QBI Loss - Mazal Tov 1438 Harrison LLC from 2023	Sch E P2	20		37,763.
8582AMT	Passive Activity Loss - RNA 26 Equities, LLC	Sch E P1	1		68,536.
8582AMT	Passive Activity Loss - Hampshire Road 134 LLC	Sch E P1	2		11,056.
8582AMT	Passive Activity Loss - Kings 26, LLC	Sch E P2	2		12,402.
8582AMT	Passive Activity Loss - Verena Solutions LLC	Sch E P2	7		1,241.
8582AMT	Passive Activity Loss - 16E18 Investor 1 LLC	Sch E P2	8		26,877.
8582AMT	Passive Activity Loss - 350W18 Investor 1 LLC	Sch E P2	9		13,885.
8582AMT	Passive Activity Loss - 234-236E24 Investor 1 LLC	Sch E P2	10		11,963.
8582AMT	Passive Activity Loss - 48 East 63rd Street, LLC	Sch E P2	13		111,610.
8582AMT	Passive Activity Loss - 97212 VENTURES LP	Sch E P2	17		3,546.
8582AMT	Passive Activity Loss - Mazal Tov 1438 Harrison LLC	Sch E P2	20		22,636.
8582AMT	Passive Activity Loss - Revere Partners RF, LP - A4	Sch E P2	22		382.
8582AMT	Passive Activity Loss - Revere Partners RF, LP - B2	Sch E P2	24		120.
8995	Total qualified business loss	8995			266,233.

## Direct Deposit/Debit Report

Name: Rabiel Amirian & Natalie Maroof

ID Number: 130-68-4150

[illegible]

## Two-Year Comparison Worksheet

2024

Name(s) as shown on return

Social security number

Rabiel Amirian &amp; Natalie Maroof

2023 Filing Status Married Filing Joint

2024 Filing Status Married Filing Joint

2023 Tax Bracket 37.0%

2024 Tax Bracket 37.0%

Description	Tax Year 2023	Tax Year 2024	Increase (Decrease)
Wages, salaries, and tips	352,206.	189,237.	-162,969.
Schedule B - taxable interest	23,484.	67,043.	43,559.
Schedule B - qualified dividends	22,641.	17,313.	-5,328.
Schedule B - ordinary dividends	68,142.	54,316.	-13,826.
Schedule D (capital gain/loss)	-3,000.	545,591.	548,591.
Schedule E (rental and passthrough)	596,005.	254,223.	-341,782.
Total income	1,036,837.	1,110,410.	73,573.
Deductible part of SE tax	0.	921.	921.
Total adjustments	0.	921.	921.
Adjusted gross income	1,036,837.	1,109,489.	72,652.
Taxes	10,000.	10,000.	0.
Interest (deductible)	78,847.	57,771.	-21,076.
Contributions	178,975.	234,164.	55,189.
Other itemized deductions	5,065.	0.	-5,065.
Total itemized deductions	272,887.	301,935.	29,048.
Qualified business income deduction	1,851.	1,339.	-512.
Total deductions	274,738.	303,274.	28,536.
Taxable income	762,099.	806,215.	44,116.
Tax	208,041.	140,039.	-68,002.
Tax before credits	208,041.	140,039.	-68,002.
Form 1116 (foreign tax credit)	676.	641.	-35.
Tax after non-refundable credits	207,365.	139,398.	-67,967.
Schedule SE (self-employment tax)	0.	1,841.	1,841.
Form 8959 (additional Medicare tax)	920.	0.	-920.
Form 8960 (net invest. income tax)	1,436.	20,766.	19,330.
Total tax	209,721.	162,005.	-47,716.
Fed. income tax withheld, Form W-2	15,827.	13,806.	-2,021.
Estimated tax payments	9,588.	0.	-9,588.
Form 4868 (extension request)	40,000.	0.	-40,000.
Excess FICA and RRTA tax withheld	1,973.	1,020.	-953.
Total payments	67,388.	14,826.	-52,562.
Form 2210/2210F (est. tax penalty)	6,470.	4,845.	-1,625.
Balance due (including 2210/2210F)	148,803.	152,024.	3,221.
Late payment/filing/8978 pen. & int.	10,078.	10,876.	798.
Total due after penalty & interest	158,881.	162,900.	4,019.
New York State Return			
Taxable income	755,659.	949,800.	194,141.
Tax	80,827.	101,651.	20,824.
Non-refundable credits	5,138.	0.	-5,138.
Payments	70,711.	15,493.	-55,218.

# 2024

Social security number

2024 Filing Status **Married Filing Joint**

2024 Tax Bracket 37.0%

Description	Tax Year 2023	Tax Year 2024	Increase (Decrease)
Balance due including pen. & int.	5,395.	98,286.	92,891.

GSMK CONSULTING LLC  
3418 NORTHERN BLVD SUITE 313  
LONG ISLAND CITY, NY 11101  
PH: 212-203-0274; EM: ADMIN@GSMKCONSULTING.COM

October 28, 2025

Rabiel Amirian & Natalie Maroof  
100 Barclay Street Apt. No. 22A  
New York, NY 10007

Dear Rabiel & Natalie:

Enclosed are your 2024 income tax returns.

Specific filing instructions are as follows.

**FEDERAL INCOME TAX RETURN:**

This return has been prepared for electronic filing and the practitioner PIN program has been elected. Please sign and return Form 8879 to our office. We will then transmit your return electronically to the IRS. Do not mail the paper copy of the return to the IRS.

Your balance due of \$162,900 will be automatically withdrawn from your account ending in 8998 on or after October 28, 2025. Refer to Form 1040 on the Direct Deposit/Debit Report for complete account information.

Your income tax return includes a penalty for underpayment of estimated tax from Form 2210 of \$4,845, a late payment penalty of \$5,151 and late payment interest of \$5,725

**NEW YORK INCOME TAX RETURN:**

This return has been prepared for electronic filing. Please sign, date, and return Form TR-579-IT to our office. We will then submit your electronic return to the NY Tax Dept. Do not mail the paper copy of the return to the NY Tax Dept.

Your balance due of \$98,286 will be automatically withdrawn from your account ending in 8998 on or after October 28, 2025. Refer to Form IT-201 on the Direct Deposit/Debit Report for complete account information.

Your New York return includes a penalty for underpayment of estimated tax of \$4,533, a late payment penalty of \$3,016 and late payment interest of \$4,579.

**NEW YORK LLC TAX RETURN:**

The returns have been prepared for electronic filing. Please sign, date, and return TR-579-PT to our office. We will submit your electronic returns to the NYS Dept of Taxation. Do not mail a paper copy of the returns to the NYS Dept of Taxation.

Your copies of the returns are enclosed for your files. We suggest that you retain these copies indefinitely.

Very truly yours,



PRAKASH T KASAT, CPA

COPY

GSMK CONSULTING LLC  
3418 NORTHERN BLVD SUITE 313  
LONG ISLAND CITY, NY 11101  
PH: 212-203-0274; EM: ADMIN@GSMKCONSULTING.COM

October 28, 2025

Rabiel Amirian & Natalie Maroof  
100 Barclay Street Apt. No. 22A  
New York, NY 10007

Dear Rabiel & Natalie:

Enclosed are your 2024 income tax returns, as follows...

2024 U.S. Individual Income Tax Return

2024 New York Individual Income Tax Return

2024 New York LLC Forms

Your copy should be retained for your files.

Very truly yours,

PRAKASH T KASAT, CPA

COPY

IRS e-file Signature Authorization

OMB No. 1545-0074

- ▶ ERO must obtain and retain completed Form 8879.
- ▶ Go to www.irs.gov/Form8879 for the latest information.

Submission Identification Number (SID)

Taxpayer's name <b>Rabiel Amirian</b>	Social security number <b>130 68 4150</b>
Spouse's name <b>Natalie Maroof</b>	Spouse's social security number <b>130 66 8478</b>

Part I Tax Return Information - Tax Year Ending December 31, 2024 (Enter year you are authorizing.)

Enter whole dollars only on lines 1 through 5.

Note: Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.

1	Adjusted gross income	1	1,109,489.
2	Total tax	2	162,005.
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	13,806.
4	Amount you want refunded to you	4	
5	Amount you owe	5	152,024.

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 the income tax return (original or amended) I am now authorizing, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from the income tax return (original or amended) I am now authorizing. 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) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an 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 the income tax return (original or amended) I am now authorizing and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only \* Includes late penalties and interest: 162,900.

☒ I authorize **GSMK CONSULTING LLC** to enter or generate my PIN **4 4 1 5 0** as my signature on the income tax return (original or amended) I am now authorizing. Enter five digits, but don't enter all zeros

☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. 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 10/28/2025

Spouse's PIN: check one box only

☒ I authorize **GSMK CONSULTING LLC** to enter or generate my PIN **0 8 4 7 8** as my signature on the income tax return (original or amended) I am now authorizing. Enter five digits, but don't enter all zeros

☐ will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. 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 10/28/2025

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. 1 1 5 2 7 4 6 4 5 9 2 Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the electronic individual income tax return (original or amended) I am now authorized to file for tax year indicated above 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 GSMK CONSULTING LLC Date 10/28/2025

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**Tax Year 2024 e-file Jurat/Disclosure  
for Form 1040 or 1040NR  
using Practitioner PIN method  
(with or without Electronic Funds Withdrawal)**

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**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     11527464592  
(enter EFIN plus 5 self-selected numerics)

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**Taxpayer Declarations**

**Perjury Statement**

**Perjury Statement (1040 and 1040NR)**

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 the taxpayer) is based on all information of which the preparer has any knowledge.

**Perjury Statement (1040X)**

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

**Consent to Disclosure**

I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send my return/form 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 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 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 am signing this Tax Return and Electronic Funds Withdrawal Consent, if applicable, by entering my Self-Select PIN below.**

Taxpayer's PIN: 44150                      Date 10282025

Spouse's PIN: 08478

Form 4868 has been filed electronically. This extends the filing date of the return until October 15, 2025.

No payment is required.

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▼ DETACH HERE ▼

Form <b>4868</b> Department of the Treasury Internal Revenue Service (99)		<b>Application for Automatic Extension of Time To File U.S. Individual Income Tax Return</b>		1019
For calendar year 2024, or other tax year beginning		, 2024, ending		<b>2024</b>
<b>Part I Identification</b>		<b>Part II Individual Income Tax</b>		
<b>1</b> Your name(s)  Rabiel Amirian & Natalie Maroof 100 Barclay Street Apt. 22A New York, NY 10007		<b>4</b> Estimate of total tax liability for 2024 ..... \$ 0.		
		<b>5</b> Total 2024 payments ..... 0.		
		<b>6 Balance due.</b> Subtract line 5 from line 4 ..... 0.		
		<b>7</b> Amount you are paying ..... 0.		
<b>2</b> Your social security number 130-68-4150		<b>8</b> Check here if you are "out of the country" and a U.S. citizen or resident ..... <input type="checkbox"/>		
<b>3</b> Spouse's social security number 130-66-8478		<b>9</b> Check here if you file Form 1040NR or 1040NR-EZ and did not receive wages as an employee subject to U.S. income tax withholding ..... <input type="checkbox"/>		

For the year Jan. 1 - Dec. 31, 2024, or other tax year beginning , ending

See separate instructions.

Your first name and middle initial  
**Rabiel**

Last name  
**Amirian**

Your social security number  
**130 68 4150**

If joint return, spouse's first name and middle initial  
**Natalie**

Last name  
**Maroof**

Spouse's social security number  
**130 66 8478**

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

Apt. no.  
**22A**

Presidential Election Campaign  
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.  
☐ You ☐ Spouse

City, town, or post office. If you have a foreign address, also complete spaces below.  
**New York**

State  
**NY**

ZIP code  
**10007**

Foreign country name

Foreign province/state/county

Foreign postal code

**Filing Status**

☐ Single ☐ Head of household (HOH)

Check only one box.  
☒ Married filing jointly (even if only one had income)  
☐ Married filing separately (MFS) ☐ Qualifying surviving spouse (QSS)

If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent:  
☐ If treating a nonresident alien or dual-status alien spouse as a U.S. resident for the entire tax year, check the box and enter their name (see instructions and attach statement if required):

**Digital Assets** At any time during 2024, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) ☐ Yes ☒ No

**Standard Deduction** Someone can claim: ☐ You as a dependent ☐ Your spouse as a dependent  
☐ Spouse itemizes on a separate return or you were a dual-status alien

**Age/Blindness** You: ☐ Were born before January 2, 1960 ☐ Are blind Spouse: ☐ Was born before January 2, 1960 ☐ Is blind

**Dependents** (see instructions):

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instr.):	
				Child tax credit	Credit for other dependents
Noah Zachary	Amirian	733-35-4610	Son	<input checked="" type="checkbox"/>	
Layla	Amirian	442-83-5192	Daughter	<input checked="" type="checkbox"/>	
Elle	Amirian	859-07-9881	Daughter	<input checked="" type="checkbox"/>	

**Income**

1a Total amount from Form(s) W-2, box 1 (see instructions) **Stmt 1** 1a 189,237.

1b Household employee wages not reported on Form(s) W-2 1b

1c Tip income not reported on line 1a (see instructions) 1c

1d Medicaid waiver payments not reported on Form(s) W-2 (see instructions) 1d

1e Taxable dependent care benefits from Form 2441, line 26 1e

1f Employer-provided adoption benefits from Form 8839, line 29 1f

1g Wages from Form 8919, line 6 1g

1h Other earned income (see instructions) 1h

1i Nontaxable combat pay election (see instructions) 1i

1z Add lines 1a through 1h 1z 189,237.

Attach Sch. B if required.

2a Tax-exempt interest 2a 5,841.

3a Qualified dividends 3a 17,313.

4a IRA distributions 4a

5a Pensions and annuities 5a

6a Social security benefits 6a

b Taxable interest 2b 67,043.

b Ordinary dividends 3b 54,316.

b Taxable amount 4b

b Taxable amount 5b

b Taxable amount 6b

Standard Deduction for -

7 Capital gain or (loss). Attach Schedule D if required. If not required, check here 7 545,591.

8 Additional income from Schedule 1, line 10 8 254,223.

9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income 9 1,110,410.

10 Adjustments to income from Schedule 1, line 26 10 921.

11 Subtract line 10 from line 9. This is your adjusted gross income 11 1,109,489.

12 Standard deduction or itemized deductions (from Schedule A) 12 301,935.

13 Qualified business income deduction from Form 8995 or Form 8995-A 13 1,339.

14 Add lines 12 and 13 14 303,274.

15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income 15 806,215.

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

LHA 413921 12-30-24

Form **1040** (2024)

18151028 150415 20010

2024.04032 AMIRIAN, RABIEL

20010\_\_1

**Tax and Credits**

16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>	16	140,039.
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	140,039.
19	Child tax credit or credit for other dependents from Schedule 8812	19	
20	Amount from Schedule 3, line 8	20	641.
21	Add lines 19 and 20	21	641.
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	139,398.
23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	22,607.
24	Add lines 22 and 23. This is your <b>total tax</b>	24	162,005.

**Payments**

25	Federal income tax withheld from:		
a	Form(s) W-2 See Statement 5	25a	13,806.
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	13,806.
26	2024 estimated tax payments and amount applied from 2023 return	26	
27	Earned income credit (EIC)	27	
28	Additional child tax credit from Schedule 8812	28	
29	American opportunity credit from Form 8863, line 8	29	
30	Reserved for future use	30	
31	Amount from Schedule 3, line 15	31	1,020.
32	Add lines 27, 28, 29, and 31. These are your <b>total other payments and refundable credits</b>	32	1,020.
33	Add lines 25d, 26, and 32. These are your <b>total payments</b>	33	14,826.

If you have a qualifying child, attach Sch. EIC.

**Refund**

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b>	34	
35a	Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	35a	
b	Routing number	c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
d	Account number		
36	Amount of line 34 you want <b>applied to your 2025 estimated tax</b>	36	

Direct deposit? See instructions.

**Amount You Owe**

37	Subtract line 33 from line 24. This is the <b>amount you owe</b> . For details on how to pay, go to <a href="http://www.irs.gov/Payments">www.irs.gov/Payments</a> or see instructions	37	152,024.
38	Estimated tax penalty (see instructions)	38	4,845.

**Third Party Designee**Do you want to allow another person to discuss this return with the IRS? See instructions ☒ **Yes. Complete below.** ☐ **No**Designee's name **PRAKASH T KASAT, CPA** Phone no. **212-203-0274** Personal identification number (PIN) **64592**

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.

**Sign Here**

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
		<b>Dentist</b>	
Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)

Phone no. **(718) 227-6035**Email address **bkdentist@gmail.com****Paid Preparer Use Only**

Preparer's name	Preparer's signature	Date	PTIN	Check if: <input type="checkbox"/> Self-employed
<b>PRAKASH T KASAT, CPA</b>	<b>PRAKASH T KASAT, CPA</b>	<b>10/28/25</b>	<b>P01264592</b>	

Firm's name	<b>GSMK CONSULTING LLC</b>	Phone no.	<b>212-203-0274</b>
Firm's address	<b>3418 NORTHERN BLVD STE 313 LONG ISLAND CITY, NY 11101</b>	Firm's EIN	<b>83-2972936</b>

Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.Form **1040** (2024)**See stmt for int and pen not included. Total Due \$162900**

SCHEDULE 1  
(Form 1040)

Department of the Treasury  
Internal Revenue Service

Additional Income and Adjustments to Income

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

Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

2024  
Attachment  
Sequence No. 01

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

Rabiel Amirian & Natalie Maroof

Your social security number

130-68-4150

For 2024, enter the amount reported to you on Form(s) 1099-K that was included in error or for personal items sold at a loss

**Note:** The remaining amounts reported to you on Form(s) 1099-K should be reported elsewhere on your return depending on the nature of the transaction. See [www.irs.gov/1099k](http://www.irs.gov/1099k).

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	Stmt 9	Stmt 10	1	0.
2a	Alimony received			2a	
b	Date of original divorce or separation agreement (see instructions)				
3	Business income or (loss). Attach Schedule C			3	
4	Other gains or (losses). Attach Form 4797			4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			5	254,223.
6	Farm income or (loss). Attach Schedule F			6	
7	Unemployment compensation			7	
8	Other income:				
a	Net operating loss	8a	( )		
b	Gambling	8b			
c	Cancellation of debt	8c			
d	Foreign earned income exclusion from Form 2555	8d	( )		
e	Income from Form 8853	8e			
f	Income from Form 8889	8f			
g	Alaska Permanent Fund dividends	8g			
h	Jury duty pay	8h			
i	Prizes and awards	8i			
j	Activity not engaged in for profit income	8j			
k	Stock options	8k			
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l			
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m			
n	Section 951(a) inclusion (see instructions)	8n			
o	Section 951A(a) inclusion (see instructions)	8o			
p	Section 461(l) excess business loss adjustment	8p			
q	Taxable distributions from an ABLE account (see instructions)	8q			
r	Scholarship and fellowship grants not reported on Form W-2	8r			
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	( )		
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t			
u	Wages earned while incarcerated	8u			
v	Digital assets received as ordinary income not reported elsewhere. See instructions	8v			
z	Other income. List type and amount:	8z			
9	Total other income. Add lines 8a through 8z			9	
10	Combine lines 1 through 7 and 9. This is your <b>additional income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8			10	254,223.

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

Schedule 1 (Form 1040) 2024



**Part II Adjustments to Income**

<b>11</b>	Educator expenses .....	<b>11</b>	
<b>12</b>	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 .....	<b>12</b>	
<b>13</b>	Health savings account deduction. Attach Form 8889 .....	<b>13</b>	
<b>14</b>	Moving expenses for members of the Armed Forces. Attach Form 3903 .....	<b>14</b>	
<b>15</b>	Deductible part of self-employment tax. Attach Schedule SE .....	<b>15</b>	921.
<b>16</b>	Self-employed SEP, SIMPLE, and qualified plans .....	<b>16</b>	
<b>17</b>	Self-employed health insurance deduction .....	<b>17</b>	
<b>18</b>	Penalty on early withdrawal of savings .....	<b>18</b>	
<b>19a</b>	Alimony paid .....	<b>19a</b>	
<b>b</b>	Recipient's SSN .....		
<b>c</b>	Date of original divorce or separation agreement (see instructions): .....		
<b>20</b>	IRA deduction .....	<b>20</b>	
<b>21</b>	Student loan interest deduction .....	<b>21</b>	
<b>22</b>	Reserved for future use .....	<b>22</b>	
<b>23</b>	Archer MSA deduction .....	<b>23</b>	
<b>24</b>	Other adjustments:		
<b>a</b>	Jury duty pay (see instructions) .....	<b>24a</b>	
<b>b</b>	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit .....	<b>24b</b>	
<b>c</b>	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m .....	<b>24c</b>	
<b>d</b>	Reforestation amortization and expenses .....	<b>24d</b>	
<b>e</b>	Repayment of supplemental unemployment benefits under the Trade Act of 1974 .....	<b>24e</b>	
<b>f</b>	Contributions to section 501(c)(18)(D) pension plans .....	<b>24f</b>	
<b>g</b>	Contributions by certain chaplains to section 403(b) plans .....	<b>24g</b>	
<b>h</b>	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions) .....	<b>24h</b>	
<b>i</b>	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations .....	<b>24i</b>	
<b>j</b>	Housing deduction from Form 2555 .....	<b>24j</b>	
<b>k</b>	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041) .....	<b>24k</b>	
<b>z</b>	Other adjustments. List type and amount: .....	<b>24z</b>	
<b>25</b>	Total other adjustments. Add lines 24a through 24z .....	<b>25</b>	
<b>26</b>	Add lines 11 through 23 and 25. These are your <b>adjustments to income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10 .....	<b>26</b>	921.

Schedule 1 (Form 1040) 2024

SCHEDULE 2  
(Form 1040)

Department of the Treasury  
Internal Revenue Service

Additional Taxes

Attach to Form 1040, 1040-SR, or 1040-NR.  
Go to [www.irs.gov/Form1040](https://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

**2024**  
Attachment  
Sequence No. **02**

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

Rabiel Amirian & Natalie Maroof

Your social security number

130-68-4150

**Part I Tax**

<b>1</b> Additions to tax:			
<b>a</b> Excess advance premium tax credit repayment. Attach Form 8962 .....	<b>1a</b>		
<b>b</b> Repayment of new clean vehicle credit(s) transferred to a registered dealer from Schedule A (Form 8936), Part II. Attach Form 8936 and Schedule A (Form 8936) .....	<b>1b</b>		
<b>c</b> Repayment of previously owned clean vehicle credit(s) transferred to a registered dealer from Schedule A (Form 8936), Part IV. Attach Form 8936 and Schedule A (Form 8936) .....	<b>1c</b>		
<b>d</b> Recapture of net EPE from Form 4255, line 2a, column (i) .....	<b>1d</b>		
<b>e</b> Excessive payments (EP) from Form 4255. Check applicable box and enter amount. (i) <input type="checkbox"/> Line 1a, column (n)                      (ii) <input type="checkbox"/> Line 1c, column (n) (iii) <input type="checkbox"/> Line 1d, column (n)                     (iv) <input type="checkbox"/> Line 2a, column (n) .....	<b>1e</b>		
<b>f</b> 20% EP from Form 4255. Check applicable box and enter amount. See instructions (i) <input type="checkbox"/> Line 1a, column (o)                      (ii) <input type="checkbox"/> Line 1c, column (o) (iii) <input type="checkbox"/> Line 1d, column (o)                     (iv) <input type="checkbox"/> Line 2a, column (o) .....	<b>1f</b>		
<b>y</b> Other additions to tax (see instructions): .....	<b>1y</b>		
<b>z</b> Add lines 1a through 1y .....	<b>1z</b>		
<b>2</b> Alternative minimum tax. Attach Form 6251 .....	<b>2</b>		
<b>3</b> Add lines 1z and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17 .....	<b>3</b>		0.

**Part II Other Taxes**

<b>4</b> Self-employment tax. Attach Schedule SE .....	<b>4</b>	1,841.
<b>5</b> Social security and Medicare tax on unreported tip income. Attach Form 4137 .....	<b>5</b>	
<b>6</b> Uncollected social security and Medicare tax on wages. Attach Form 8919 .....	<b>6</b>	
<b>7</b> Total additional social security and Medicare tax. Add lines 5 and 6 .....	<b>7</b>	
<b>8</b> Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here <input type="checkbox"/> .....	<b>8</b>	
<b>9</b> Household employment taxes. Attach Schedule H .....	<b>9</b>	
<b>10</b> Repayment of first-time homebuyer credit. Attach Form 5405 if required .....	<b>10</b>	
<b>11</b> Additional Medicare Tax. Attach Form 8959 .....	<b>11</b>	
<b>12</b> Net investment income tax. Attach Form 8960 .....	<b>12</b>	20,766.
<b>13</b> Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12 .....	<b>13</b>	
<b>14</b> Interest on tax due on installment income from the sale of certain residential lots and timeshares .....	<b>14</b>	
<b>15</b> Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000 .....	<b>15</b>	
<b>16</b> Recapture of low-income housing credit. Attach Form 8611 .....	<b>16</b>	

(continued on page 2)

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

Schedule 2 (Form 1040) 2024

**Part II Other Taxes** (continued)

<b>17</b>	Other additional taxes:		
<b>a</b>	Recapture of other credits. List type, form number, and amount	<b>17a</b>	
<b>b</b>	Recapture of federal mortgage subsidy, if you sold your home see instructions	<b>17b</b>	
<b>c</b>	Additional tax on HSA distributions. Attach Form 8889	<b>17c</b>	
<b>d</b>	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889	<b>17d</b>	
<b>e</b>	Additional tax on Archer MSA distributions. Attach Form 8853	<b>17e</b>	
<b>f</b>	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	<b>17f</b>	
<b>g</b>	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property	<b>17g</b>	
<b>h</b>	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A	<b>17h</b>	
<b>i</b>	Compensation you received from a nonqualified deferred compensation plan described in section 457A	<b>17i</b>	
<b>j</b>	Section 72(m)(5) excess benefits tax	<b>17j</b>	
<b>k</b>	Golden parachute payments	<b>17k</b>	
<b>l</b>	Tax on accumulation distribution of trusts	<b>17l</b>	
<b>m</b>	Excise tax on insider stock compensation from an expatriated corporation	<b>17m</b>	
<b>n</b>	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866	<b>17n</b>	
<b>o</b>	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR	<b>17o</b>	
<b>p</b>	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund	<b>17p</b>	
<b>q</b>	Any interest from Form 8621, line 24	<b>17q</b>	
<b>z</b>	Any other taxes. List type and amount:	<b>17z</b>	
<b>18</b>	Total additional taxes. Add lines 17a through 17z	<b>18</b>	
<b>19</b>	Recapture of net EPE from Form 4255, line 1d, column (I)	<b>19</b>	
<b>20</b>	Section 965 net tax liability installment from Form 965-A	<b>20</b>	
<b>21</b>	Add lines 4, 7 through 16, 18, and 19. These are your <b>total other taxes</b> . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b	<b>21</b>	<b>22,607.</b>

Schedule 2 (Form 1040) 2024

**SCHEDULE 3**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Credits and Payments**

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

Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

**2024**  
Attachment  
Sequence No. **03**

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

**Rabiel Amirian & Natalie Maroof**

Your social security number

**130-68-4150**

**Part I Nonrefundable Credits**

<b>1</b>	Foreign tax credit. Attach Form 1116 if required .....	<b>1</b>	<b>641.</b>
<b>2</b>	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441 .....	<b>2</b>	
<b>3</b>	Education credits from Form 8863, line 19 .....	<b>3</b>	
<b>4</b>	Retirement savings contributions credit. Attach Form 8880 .....	<b>4</b>	
<b>5a</b>	Residential clean energy credit from Form 5695, line 15 .....	<b>5a</b>	
<b>b</b>	Energy efficient home improvement credit from Form 5695, line 32 .....	<b>5b</b>	
<b>6</b>	Other nonrefundable credits:		
<b>a</b>	General business credit. Attach Form 3800 .....	<b>6a</b>	
<b>b</b>	Credit for prior year minimum tax. Attach Form 8801 .....	<b>6b</b>	
<b>c</b>	Adoption credit. Attach Form 8839 .....	<b>6c</b>	
<b>d</b>	Credit for the elderly or disabled. Attach Schedule R .....	<b>6d</b>	
<b>e</b>	Reserved for future use .....	<b>6e</b>	
<b>f</b>	Clean vehicle credit. Attach Form 8936 .....	<b>6f</b>	
<b>g</b>	Mortgage interest credit. Attach Form 8396 .....	<b>6g</b>	
<b>h</b>	District of Columbia first-time homebuyer credit. Attach Form 8859 .....	<b>6h</b>	
<b>i</b>	Qualified electric vehicle credit. Attach Form 8834 .....	<b>6i</b>	
<b>j</b>	Alternative fuel vehicle refueling property credit. Attach Form 8911 .....	<b>6j</b>	
<b>k</b>	Credit to holders of tax credit bonds. Attach Form 8912 .....	<b>6k</b>	
<b>l</b>	Amount on Form 8978, line 14. See instructions .....	<b>6l</b>	
<b>m</b>	Credit for previously owned clean vehicles. Attach Form 8936 .....	<b>6m</b>	
<b>z</b>	Other nonrefundable credits. List type and amount: .....	<b>6z</b>	
<b>7</b>	Total other nonrefundable credits. Add lines 6a through 6z .....	<b>7</b>	
<b>8</b>	Add lines 1 through 4, 5a, 5b, and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20 .....	<b>8</b>	<b>641.</b>

**Part II Other Payments and Refundable Credits**

<b>9</b>	Net premium tax credit. Attach Form 8962 .....	<b>9</b>	
<b>10</b>	Amount paid with request for extension to file (see instructions) .....	<b>10</b>	
<b>11</b>	Excess social security and tier 1 RRTA tax withheld ..... <b>Stmt 11</b>	<b>11</b>	<b>1,020.</b>
<b>12</b>	Credit for federal tax on fuels. Attach Form 4136 .....	<b>12</b>	
<b>13</b>	Other payments or refundable credits:		
<b>a</b>	Form 2439 .....	<b>13a</b>	
<b>b</b>	Section 1341 credit for repayment of amounts included in income from earlier years .....	<b>13b</b>	
<b>c</b>	Net elective payment election amount from Form 3800, Part III, line 6, column (j) .....	<b>13c</b>	
<b>d</b>	Deferred amount of net 965 tax liability (see instructions) .....	<b>13d</b>	
<b>z</b>	Other refundable credits (see instructions): .....	<b>13z</b>	
<b>14</b>	Total other payments or refundable credits. Add lines 13a through 13z .....	<b>14</b>	
<b>15</b>	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31 .....	<b>15</b>	<b>1,020.</b>

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

Schedule 3 (Form 1040) 2024

Underpayment of Estimated Tax by  
Individuals, Estates, and Trusts

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

Go to [www.irs.gov/Form2210](http://www.irs.gov/Form2210) for instructions and the latest information.

OMB No.1545-0140

2024

Attachment  
Sequence No. 06

Name(s) shown on tax return

Rabiel Amirian &amp; Natalie Maroof

Identifying number

130-68-4150

## Do You Have To File Form 2210?

Complete lines 1 through 7 below. Is line 4 or line 7 less than \$1,000?

Yes → Don't file Form 2210. You don't owe a penalty.

No

Complete lines 8 and 9 below. Is line 6 equal to or more than line 9?

Yes → You don't owe a penalty. Don't file Form 2210 unless box E in Part II applies, then file page 1 of Form 2210.

No

You may owe a penalty. Does any box in Part II below apply?

Yes → You must file Form 2210. Does box B, C, or D in Part II apply?

No → You aren't required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III as a worksheet and enter your penalty amount on your tax return, but **don't file Form 2210.**

Yes → You must figure your penalty.

You **aren't** required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III as a worksheet and enter your penalty amount on your tax return, but **file only page 1 of Form 2210.**

## Part I Required Annual Payment

1	Enter your 2024 tax after credits from Form 1040, 1040-SR, or 1040-NR, line 22. (See the instructions if not filing Form 1040.)	1	139,398.
2	Other taxes, including self-employment tax and, if applicable, Additional Medicare Tax and/or Net Investment Income Tax (see instructions)	2	22,607.
3	Other payments and refundable credits (see instructions)	3	( )
4	Current year tax. Combine lines 1, 2, and 3. If less than \$1,000, <b>stop</b> ; you don't owe a penalty. <b>Don't file Form 2210</b>	4	162,005.
5	Multiply line 4 by 90% (0.90)	5	145,805.
6	Withholding taxes. <b>Don't</b> include estimated tax payments. See instructions	6	14,826.
7	Subtract line 6 from line 4. If less than \$1,000, <b>stop</b> ; you don't owe a penalty. <b>Don't file Form 2210</b>	7	147,179.
8	Maximum required annual payment based on prior year's tax (see instructions)	8	230,693.
9	<b>Required annual payment.</b> Enter the <b>smaller</b> of line 5 or line 8	9	145,805.

Next: Is line 9 more than line 6?

☐ No. You **don't** owe a penalty. **Don't file Form 2210** unless box E below applies.☒ Yes. You may owe a penalty, but **don't file Form 2210** unless one or more boxes in Part II below applies.

• If box B, C, or D applies, you must figure your penalty and file Form 2210.

• If box A or E applies (but not B, C, or D), file only page 1 of Form 2210. You **aren't** required to figure your penalty; the IRS will figure it and send you a bill for any unpaid amount. If you want to figure your penalty, you may use Part III as a worksheet and enter your penalty on your tax return, but **file only page 1 of Form 2210.**Part II Reasons for Filing. Check applicable boxes. If none apply, **don't file Form 2210.**

- A ☐ You request a **waiver** (see instructions) of your entire penalty. You must check this box and file page 1 of Form 2210, but you aren't required to figure your penalty.
- B ☐ You request a **waiver** (see instructions) of part of your penalty. You must figure your penalty and waiver amount and file Form 2210.
- C ☒ Your income varied during the year and your penalty is reduced or eliminated when figured using the **annualized income installment method**. You must figure the penalty using Schedule AI and file Form 2210.
- D ☐ Your penalty is lower when figured by treating the federal income tax withheld from your income as paid on the dates it was actually withheld, instead of in equal amounts on the payment due dates. You must figure your penalty and file Form 2210.
- E ☐ You filed or are filing a joint return for either 2023 or 2024, but not for both years, and line 8 above is smaller than line 5 above. You must file page 1 of Form 2210, but you **aren't** required to figure your penalty (unless box B, C, or D applies).

For Paperwork Reduction Act Notice, see separate instructions.

Form 2210 (2024)

**Part III Penalty Computation** (See the instructions if you're filing Form 1040-NR.)

Section A - Figure Your Underpayment		Payment Due Dates			
		(a) 4/15/24	(b) 6/15/24	(c) 9/15/24	(d) 1/15/25
<b>10 Required installments.</b> If box C in Part II applies, enter the amounts from Schedule AI, line 27. Otherwise, enter 25% (0.25) of line 9, Form 2210, in each column. For fiscal year filers, see instructions .....	<b>10</b>	5,033.	30,574.	51,624.	58,574.
<b>11</b> Estimated tax paid and tax withheld (see the instructions). For column (a) only, also enter the amount from line 11 on line 15, column (a). If line 11 is equal to or more than line 10 for all payment periods, stop here; you don't owe a penalty. <b>Don't file Form 2210 unless you checked a box in Part II</b> .....	<b>11</b>	3,707.	3,707.	3,707.	3,705.

Complete lines 12 through 18 of one column before going to line 12 of the next column.

<b>12</b> Enter the amount, if any, from line 18 in the previous column .....	<b>12</b>				
<b>13</b> Add lines 11 and 12 .....	<b>13</b>		3,707.	3,707.	3,705.
<b>14</b> Add the amounts on lines 16 and 17 in the previous column .....	<b>14</b>		1,326.	28,193.	76,110.
<b>15</b> Subtract line 14 from line 13. If zero or less, enter -0-. For column (a) only, enter the amount from line 11 .....	<b>15</b>	3,707.	2,381.	0.	0.
<b>16</b> If line 15 is zero, subtract line 13 from line 14. Otherwise, enter -0- .....	<b>16</b>		0.	24,486.	
<b>17 Underpayment.</b> If line 10 is equal to or more than line 15, subtract line 15 from line 10. Then go to line 12 of the next column. Otherwise, go to line 18 .....	<b>17</b>	1,326.	28,193.	51,624.	58,574.
<b>18 Overpayment.</b> If line 15 is more than line 10, subtract line 10 from line 15. Then go to line 12 of the next column ...	<b>18</b>				

**Section B - Figure the Penalty** (Use the Worksheet for Form 2210, Part III, Section B - Figure the Penalty in the instructions.)

<b>19 Penalty.</b> Enter the total penalty from line 14 of the Worksheet for Form 2210, Part III, Section B - Figure the Penalty. Include this amount on Form 1040, 1040-SR, or 1040-NR, line 38; or Form 1041, line 27. <b>Don't file Form 2210 unless you checked a box in Part II</b> .....	<b>19</b>	4,845.
------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-----------	--------

Form 2210 (2024)

See Attached Worksheet

**Schedule AI - Annualized Income Installment Method** (See the instructions.)Estates and trusts, **don't** use the period ending dates shown to the right. Instead, use the following: 2/29/24, 4/30/24, 7/31/24, and 11/30/24.

	(a)	(b)	(c)	(d)
	1/1/24 - 3/31/24	1/1/24 - 5/31/24	1/1/24 - 8/31/24	1/1/24 - 12/31/24

**Part I Annualized Income Installments**

1 Enter your adjusted gross income for each period. See instructions. (Estates and trusts, enter your taxable income without your exemption for each period.)	1	100,000.	324,331.	660,827.	1,109,489.
2 Annualization amounts. (Estates and trusts, see instructions.)	2	4	2.4	1.5	1
3 Annualized income. Multiply line 1 by line 2	3	400,000.	778,394.	991,241.	1,109,489.
4 If you itemize, enter itemized deductions for the period shown in each column. All others, enter -0-, and skip to line 7. <b>Exception:</b> Estates and trusts, skip to line 9	4	75,484.	125,807.	201,291.	301,935.
5 Annualization amounts	5	4	2.4	1.5	1
6 Multiply line 4 by line 5	6	301,936.	301,937.	301,937.	301,935.
7 In each column, enter the amount of your standard deduction from Form 1040 or 1040-SR. (Form 1040-NR filers, enter -0-. <b>Exception:</b> Indian students and business apprentices, see instructions.)	7	29,200.	29,200.	29,200.	29,200.
8 Enter the <b>larger</b> of line 6 or line 7	8	301,936.	301,937.	301,937.	301,935.
9 Deduction for qualified business income. <b>Estates and trusts:</b> Subtract this amount from the amount on line 3, skip line 10, and enter the result on line 11	9	1,339.	1,339.	1,339.	1,339.
10 Add lines 8 and 9	10	303,275.	303,276.	303,276.	303,274.
11 Subtract line 10 from line 3	11	96,725.	475,118.	687,965.	806,215.
12 Form 1040, 1040-SR, or 1040-NR filers, enter -0- in each column. (Estates and trusts, see instructions.)	12	0.	0.	0.	0.
13 Subtract line 12 from line 11. If zero or less, enter -0-	13	96,725.	475,118.	687,965.	806,215.
14 Figure your tax on the amount on line 13. See instructions	14	401.	57,160.	107,265.	140,039.
15 Self-employment tax from line 36 (complete Part II below)	15	1,841.	1,841.	1,841.	1,841.
16 Enter other taxes for each payment period including, if applicable, Additional Medicare Tax and/or Net Investment Income Tax. See inst.	16	20,766.	20,766.	20,766.	20,766.
17 Total tax. Add lines 14, 15, and 16	17	23,008.	79,767.	129,872.	162,646.
18 For each period, enter the same type of credits as allowed on Form 2210, Part I, lines 1 and 3. See instructions	18	641.	641.	641.	641.
19 Subtract line 18 from line 17. If zero or less, enter -0-	19	22,367.	79,126.	129,231.	162,005.
20 Applicable percentage	20	22.5%	45%	67.5%	90%
21 Multiply line 19 by line 20	21	5,033.	35,607.	87,231.	145,805.

**Complete lines 22-27 of one column before going to line 22 of the next column.**

22 Enter the total of the amounts in all previous columns of line 27	22		5,033.	35,607.	87,231.
23 Subtract line 22 from line 21. If zero or less, enter -0-	23	5,033.	30,574.	51,624.	58,574.
24 Enter 25% (0.25) of line 9 on page 1 of Form 2210 in each column	24	36,451.	36,451.	36,451.	36,452.
25 Subtract line 27 of the previous column from line 26 of that column	25		31,418.	37,295.	22,122.
26 Add lines 24 and 25	26	36,451.	67,869.	73,746.	58,574.
27 Enter the <b>smaller</b> of line 23 or line 26 here and on Form 2210, Part III, line 10	27	5,033.	30,574.	51,624.	58,574.

**Part II Annualized Self-Employment Tax** (Form 1040, 1040-SR, or 1040-NR filers only)

28 Net earnings from self-employment for the period (see instructions)	28				
29 Prorated social security tax limit	29	\$42,150	\$70,250	\$112,400	\$168,600
30 Enter actual wages for the period subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax. <b>Exception:</b> If you filed Form 4137 or Form 8919, see instructions	30				
31 Subtract line 30 from line 29. If zero or less, enter -0-	31				
32 Annualization amounts	32	0.496	0.2976	0.186	0.124
33 Multiply line 32 by the <b>smaller</b> of line 28 or line 31	33				
34 Annualization amounts	34	0.116	0.0696	0.0435	0.029
35 Multiply line 28 by line 34	35				
36 Add lines 33 and 35. Enter here and on line 15 above	36				

# UNDERPAYMENT OF ESTIMATED TAX WORKSHEET

Name(s) <b>Rabiel Amirian &amp; Natalie Maroof</b>				Identifying Number <b>130-68-4150</b>	
(A) *Date	(B) Amount	(C) Adjusted Balance Due	(D) Number Days Balance Due	(E) Daily Penalty Rate	(F) Penalty
		-0-			
04/15/24	5,033.	5,033.			
04/15/24	-3,707.	1,326.	61	.000218579	18.
06/15/24	30,574.	31,900.			
06/15/24	-3,707.	28,193.	92	.000218579	567.
09/15/24	51,624.	79,817.			
09/15/24	-3,707.	76,110.	107	.000218579	1,780.
12/31/24	0.	76,110.	15	.000191781	219.
01/15/25	58,574.	134,684.			
01/15/25	-3,705.	130,979.	90	.000191781	2,261.
Penalty Due (Sum of Column F). .....					4,845.

\* Date of estimated tax payment, withholding credit date or installment due date.



SCHEDULE A  
(Form 1040)

Department of the Treasury  
Internal Revenue Service

Itemized Deductions

Attach to Form 1040 or 1040-SR.  
Go to [www.irs.gov/ScheduleA](https://www.irs.gov/ScheduleA) for instructions and the latest information.  
**Caution:** If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074

**2024**  
Attachment  
Sequence No. **07**

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

Your social security number

Rabiel Amirian & Natalie Maroof

130 68 4150

Medical  
and  
Dental  
Expenses

**Caution:** Do not include expenses reimbursed or paid by others.

- 1 Medical and dental expenses (see instructions) ..... **1**
- 2 Enter amount from Form 1040 or 1040-SR, line 11 ..... **2**
- 3 Multiply line 2 by 7.5% (0.075) ..... **3**
- 4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- ..... **4**

Taxes You  
Paid

5 State and local taxes.

a State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box ☐ **See Statement 12**

5a 20,471.

b State and local real estate taxes (see instructions) .....

5b

c State and local personal property taxes .....

5c

d Add lines 5a through 5c .....

5d 20,471.

e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) .....

5e 10,000.

6 Other taxes. List type and amount: .....

6

7 Add lines 5e and 6 .....

7

10,000.

Interest You  
Paid

**Caution:** Your mortgage interest deduction may be limited. See instructions.

8 Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box ☐

a Home mortgage interest and points reported to you on Form 1098. See instructions if limited .....

8a

b Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address .....

8b

c Points not reported to you on Form 1098. See instructions for special rules .....

8c

d Reserved for future use .....

8d

e Add lines 8a through 8c .....

8e

9 Investment interest. Attach Form 4952 if required. See instructions ..... **See Statement 14**

9 57,771.

10 Add lines 8e and 9 .....

10

57,771.

Gifts to  
Charity

**Caution:** If you made a gift and got a benefit for it, see instructions.

11 Gifts by cash or check. If you made any gift of \$250 or more, see instructions .....

11 234,164.

12 Other than by cash or check. If you made any gift of \$250 or more, see instructions. You **must** attach Form 8283 if over \$500 .....

12

13 Carryover from prior year .....

13

14 Add lines 11 through 13 .....

14

234,164.

Casualty and  
Theft Losses

15 Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions .....

15

Other  
Itemized  
Deductions

16 Other - from list in instructions. List type and amount: .....

16

Total  
Itemized  
Deductions

17 Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12 .....

17

301,935.

18 If you elect to itemize deductions even though they are less than your standard deduction, check this box ☐

SCHEDULE B  
(Form 1040)

Department of the Treasury  
Internal Revenue Service  
Name(s) shown on return

Interest and Ordinary Dividends

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

OMB No. 1545-0074

2024  
Attachment  
Sequence No. 08

Rabiel Amirian & Natalie Maroof

Your social security number  
130 68 4150

Part I

Interest

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

See Statement 15

Amount

67,043.

1

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

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

2

67,043.

3

4

67,043.

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

Amount

Part II

Ordinary Dividends

- 5 List name of payer: \_\_\_\_\_  
See Statement 16

54,316.

5

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

- 6 Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b .....

6

54,316.

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

Part III

Foreign Accounts and Trusts

**Caution:** If required, failure to file FinCEN Form 114 may result in substantial penalties. Additionally, you may be required to file Form 8938, Statement of Specified Foreign Financial Assets. See instr. 427501 10-25-24

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

Yes

No

- 7a At any time during 2024, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions .....  
If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements .....

- b If you are required to file FinCEN Form 114, list the name(s) of the foreign country(-ies) where the financial account(s) is (are) located .....

- 8 During 2024, 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 .....

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

Schedule B (Form 1040) 2024

## Interest and Dividend Summary

Name: **Rabiel Amirian & Natalie Maroof**

FEIN/SSN:

	Payer	Interest	Interest on U.S. Savings Bonds	Tax-Exempt Interest	Private Activity Interest	Market Discount	Original Issue Discount (OID)	Ordinary Dividends	Qualified Dividends
A	Citibank & Various								
B	JP Morgan								
C	AB Relative value A							375.	375.
D	Blackstone Private credit fund							7,686.	
E	Blackstone Real Estate Income Trust CLI								
F	Fundrise East Coast Opportunistic REIT LLC								
G	Fundrise Equity REIT LLC								
H	Fundrise Income real estate fund, LLC							1,750.	
I	Fundrise Real Estate Interval Fund, LLC								
J	Fundrise West Coast Opportunistic REIT LLC							67.	
K	Invesco Investment Svcs, Inc							230.	230.
Totals		67,043.		5,841.				54,316.	17,313.

	Capital Gain Distributions	Unrecaptured Section 1250 Gain	Section 1202 Gain	Collectibles	Section 199A Dividends	Investment Expenses	Federal Tax Withheld	State Tax Withheld	Foreign Tax Paid
A									
B									
C	3,568.								
D									
E	172.	172.							
F									
G	4,250.	2,295.							
H					1,750.				
I									
J	29.	8.			67.				
K	2,585.								
Totals	20,317.	2,543.			6,694.				641.

## Interest and Dividend Summary

Name: Rabiel Amirian & Natalie Maroof

FEIN/SSN:

	Payer	Interest	Interest on U.S. Savings Bonds	Tax-Exempt Interest	Private Activity Interest	Market Discount	Original Issue Discount (OID)	Ordinary Dividends	Qualified Dividends
A	Merrill Bank of America Company	91.							
B	National Financial Services LLC							17,225.	207.
C	National financial Services LLC							2,802.	2,118.
D	Merrill Bank of America Company							5,985.	4,972.
E	Merrill Bank of America Company #1692	16,658.							
F	Merrill Bank of America Company #1693	11,400.							
G	Merrill Bank of America Company #1694	5,643.							
H	Merrill Bank of America Company #1695	4,092.							
I	Merrill Bank of America Company #1696	5,983.		5,841.					
J	Merrill Bank of America Company #1697	45.							
K	Merrill Bank of America Company #1698	13,427.							
Totals									

	Capital Gain Distributions	Unrecaptured Section 1250 Gain	Section 1202 Gain	Collectibles	Section 199A Dividends	Investment Expenses	Federal Tax Withheld	State Tax Withheld	Foreign Tax Paid
A									
B					2,745.				
C					153.				77.
D	9,504.				87.				236.
E									
F									
G									
H									
I									
J									
K									
Totals									

## Interest and Dividend Summary

Name: Rabiel Amirian & Natalie Maroof

FEIN/SSN:

	Payer	Interest	Interest on U.S. Savings Bonds	Tax-Exempt Interest	Private Activity Interest	Market Discount	Original Issue Discount (OID)	Ordinary Dividends	Qualified Dividends
A	Merrill Bank of America Company #1692							6,893.	
B	Merrill Bank of America Company #1693							877.	877.
C	Merrill Bank of America Company #1694							2,252.	2,148.
D	Merrill Bank of America Company #1695							1,056.	1,056.
E	Merrill Bank of America Company #1698							4,142.	4,057.
F	Merrill Bank of America Company #1700	3,820.							
G	Merrill Bank of America Company #1702	5,598.							
H	Merrill Bank of America Company #1700							1,645.	31.
I	Merrill Bank of America Company #1702							1,331.	1,242.
J	From K-1 - Revere Partners RF, LP - B3	20.							
K	From K-1 - Revere Partners RF, LP - B2	266.							
Totals									

	Capital Gain Distributions	Unrecaptured Section 1250 Gain	Section 1202 Gain	Collectibles	Section 199A Dividends	Investment Expenses	Federal Tax Withheld	State Tax Withheld	Foreign Tax Paid
A									
B									50.
C	4.	2.			104.				71.
D									149.
E	4.	1.			85.				58.
F									
G									
H	201.	65.			1,614.				
I					89.				
J									
K									
Totals									

**SCHEDULE D**

(Form 1040)

Department of the Treasury  
Internal Revenue Service

**Capital Gains and Losses**

Attach to Form 1040, 1040-SR, or 1040-NR.  
Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.  
Go to [www.irs.gov/ScheduleD](http://www.irs.gov/ScheduleD) for instructions and the latest information.

OMB No. 1545-0074

**2024**

Attachment  
Sequence No. **12**

Name(s) shown on return

Your social security number

**Rabiel Amirian & Natalie Maroof**

**130 68 4150**

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	658,438.	648,254.	51.	10,235.
<b>2</b>	Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked	39.	39.		0.
<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> 7,802.
<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> ( 51,332.)
<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 page 2				<b>7</b> <33,295.>

**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	1,808,537.	1,279,352.	29.	529,214.
<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		12,000.		<12,000.>
<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> 42,318.
<b>12</b>	Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				<b>12</b> <963.>
<b>13</b>	Capital gain distributions. See the instructions				<b>13</b> 20,317.
<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 page 2				<b>15</b> 578,886.

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

Schedule D (Form 1040) 2024

\* Entire Disposition of Activity

LHA 420511 12-03-24

20  
2024.04032 AMIRIAN, RABIEL

20010\_\_1

18151028 150415 20010

**Part III Summary**

<b>16</b>	Combine lines 7 and 15 and enter the result .....	<b>16</b>	545,591.
<ul style="list-style-type: none"><li>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. 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, 1040-SR, or 1040-NR, line 7. Then, go to line 22.</li></ul>			
<b>17</b>	Are lines 15 and 16 <b>both</b> gains? <input checked="" 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 <u>See Statement 21</u>	<b>19</b>	
<b>20</b>	Are lines 18 and 19 both zero or blank and you are not filing Form 4952?  <input checked="" type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 16. <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, 1040-SR, or 1040-NR, line 7, the <b>smaller</b> of: <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> <b>Note:</b> When figuring which amount is smaller, treat both amounts as positive numbers.	<b>21</b>	( )
<b>22</b>	Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?  <input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 16.  <input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

Schedule D (Form 1040) 2024

## Sales and Other Dispositions of Capital Assets

OMB No. 1545-0074

# 2024

Attachment Sequence No. **12A**

**File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.**

Go to [www.irs.gov/Form8949](http://www.irs.gov/Form8949) for instructions and the latest information.

Name(s) shown on return

Social security number or taxpayer identification no.

130-68-4150

Rabiel Amirian &amp; Natalie Maroof

*Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.*

**Part I Short-Term.** Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2.

**Note:** You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

**You must check Box A, B, or C below. Check only one box.** If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

☒ (A) Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)

☐ (B) Short-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS

☐ (C) Short-term transactions not reported to you on Form 1099-B

<b>1</b>	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price)	(e) Cost or other basis. See the <b>Note</b> below and see <i>Column (e)</i> in the instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). <b>See instructions.</b>		(h) <b>Gain or (loss).</b> Subtract column (e) from column (d) & combine the result with column (g)
						(f) Code(s)	(g) Amount of adjustment	
	Merrill Bank							
	#1693 - STCG	01/01/24	12/31/24	53,303.	54,498.			<1,195.>
	Merrill Bank							
	#1694 - STCG	01/01/24	12/31/24	69,378.	67,568.			1,810.
	Merrill Bank							
	#1695 - STCG	01/01/24	12/31/24	113,156.	105,889.			7,267.
	Merrill Bank							
	#1696 - STCG	01/01/24	12/31/24	71,259.	68,794.			2,465.
	Merrill Bank							
	#1698 - STCG	01/01/24	12/31/24	138,931.	132,544.W		25.	6,412.
	Merrill Bank							
	#1700 - STCG	01/01/24	12/31/24	108,174.	111,931.W		26.	<3,731.>
	Merrill Bank							
	#1702 - STCG	01/01/24	12/31/24	93,250.	95,693.			<2,443.>
	Merrill Bank							
	#5649 - STCG	01/01/24	12/31/24	10,987.	11,337.			<350.>
<b>2 Totals.</b>	Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 1b</b> (if <b>Box A</b> above is checked), <b>line 2</b> (if <b>Box B</b> above is checked), or <b>line 3</b> (if <b>Box C</b> above is checked)			658,438.	648,254.		51.	10,235.

**Note:** If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (a)* in the separate instructions for how to figure the amount of the adjustment.





130-68-4150

*Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.*

**Note:** You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

**You must check Box D, E, or F below. Check only one box.** If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- [illegible]

1808537.	1279352.		29.	529,214.
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Form **8949** (2024)

130-68-4150

*Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.*

**Note:** You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

☒ (F) Long-term transactions not reported to you on Form 1099-B

**2 Totals.** Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, **line 8b** (if **Box D** above is checked), **line 9** (if **Box E** above is checked), or **line 10** (if **Box F** above is checked) .....

Form **8949** (2024)

# Qualified Dividends and Capital Gain Tax Worksheet - Line 16

Keep for Your Records

Name(s) shown on return <b>Rabiel Amirian &amp; Natalie Maroof</b>	Your SSN <b>130-68-4150</b>
-----------------------------------------------------------------------	--------------------------------

**Before you begin:**

- ✓ See the earlier instructions for line 16 to see if you can use this worksheet to figure your tax.
- ✓ Before completing this worksheet, complete Form 1040 or 1040-SR through line 15.
- ✓ If you don't have to file Schedule D and you received capital gain distributions, be sure you checked the box on Form 1040 or 1040-SR, line 7.

1. Enter the amount from Form 1040 or 1040-SR, line 15. However, if you are filing Form 2555 (relating to foreign earned income), enter the amount from line 3 of the Foreign Earned Income Tax Worksheet .....	1. <u>806,215.</u>
2. Enter the amount from Form 1040 or 1040-SR, line 3a* .....	2. <u>17,313.</u>
3. Are you filing Schedule D?*	
<input checked="" type="checkbox"/> <b>Yes.</b> Enter the <b>smaller</b> of line 15 or line 16 of Schedule D. If either line 15 or line 16 is blank or a loss, enter -0-.	3. <u>545,591.</u>
<input type="checkbox"/> <b>No.</b> Enter the amount from Form 1040 or 1040-SR, line 7.	
4. Add lines 2 and 3 .....	4. <u>562,904.</u>
5. Subtract line 4 from line 1. If zero or less, enter -0- .....	5. <u>243,311.</u>
6. Enter:	
\$47,025 if single or married filing separately, \$94,050 if married filing jointly or qualifying surviving spouse, \$63,000 if head of household.	6. <u>94,050.</u>
7. Enter the smaller of line 1 or line 6 .....	7. <u>94,050.</u>
8. Enter the smaller of line 5 or line 7 .....	8. <u>94,050.</u>
9. Subtract line 8 from line 7. This amount is taxed at 0% .....	9. <u>0.</u>
10. Enter the smaller of line 1 or line 4 .....	10. <u>562,904.</u>
11. Enter the amount from line 9 .....	11. <u>0.</u>
12. Subtract line 11 from line 10 .....	12. <u>562,904.</u>
13. Enter:	
\$518,900 if single, \$291,850 if married filing separately, \$583,750 if married filing jointly or qualifying surviving spouse, \$551,350 if head of household.	13. <u>583,750.</u>
14. Enter the smaller of line 1 or line 13 .....	14. <u>583,750.</u>
15. Add lines 5 and 9 .....	15. <u>243,311.</u>
16. Subtract line 15 from line 14. If zero or less, enter -0- .....	16. <u>340,439.</u>
17. Enter the smaller of line 12 or line 16 .....	17. <u>340,439.</u>
18. Multiply line 17 by 15% (0.15) .....	18. <u>51,066.</u>
19. Add lines 9 and 17 .....	19. <u>340,439.</u>
20. Subtract line 19 from line 10 .....	20. <u>222,465.</u>
21. Multiply line 20 by 20% (0.20) .....	21. <u>44,493.</u>
22. Figure the tax on the amount on line 5. If the amount on line 5 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 5 is \$100,000 or more, use the Tax Computation Worksheet .....	22. <u>44,480.</u>
23. Add lines 18, 21, and 22 .....	23. <u>140,039.</u>
24. Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet .....	24. <u>224,425.</u>
25. <b>Tax on all taxable income.</b> Enter the <b>smaller</b> of line 23 or line 24. Also include this amount on the entry space on Form 1040 or 1040-SR, line 16. If you are filing Form 2555, don't enter this amount on the entry space on Form 1040 or 1040-SR, line 16. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet .....	25. <u>140,039.</u>

\* If you are filing Form 2555, see the footnote in the Foreign Earned Income Tax Worksheet before completing this line.

SCHEDULE E  
(Form 1040)

Department of the Treasury  
Internal Revenue Service

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

2024  
Attachment  
Sequence No. 13

Name(s) shown on return

Your social security number

Rabiel Amirian & Natalie Maroof

130-68-4150

**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 2024 that would require you to file Form(s) 1099? See instructions ☐ Yes ☒ No  
**B** If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☐ No

**1a** Physical address of each property (street, city, state, ZIP code)

**A** 134 Hampshire Rd, Great Neck, NY 11023

**B** 142 Joralemon Street, Brooklyn, NY 11201

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 <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
			A	B	C	A	B	
<b>A</b>	4			366				<input type="checkbox"/>
<b>B</b>	4			366				<input type="checkbox"/>
<b>C</b>								<input type="checkbox"/>

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	3 7,500.	78,950.	
<b>4</b>	Royalties received	4		
Expenses:				
		A	B	C
<b>5</b>	Advertising	5		
<b>6</b>	Auto and travel (see instructions)	6		
<b>7</b>	Cleaning and maintenance	7		
<b>8</b>	Commissions	8		
<b>9</b>	Insurance	9		
<b>10</b>	Legal and other professional fees	10		
<b>11</b>	Management fees	11		
<b>12</b>	Mortgage interest paid to banks, etc. (see instructions)	12		
<b>13</b>	Other interest	13 624.	56,084.	
<b>14</b>	Repairs	14 138.	952.	
<b>15</b>	Supplies	15		
<b>16</b>	Taxes	16		
<b>17</b>	Utilities	17		
<b>18</b>	Depreciation expense or depletion	18 8,513.	34,390.	
<b>19</b>	Other (list) Stmt 22	19	159,998.	
<b>20</b>	Total expenses. Add lines 5 through 19	20 9,275.	251,424.	
<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>	21 -1,775.	-172,474.	
<b>22</b>	Deductible rental real estate loss after limitation, if any, on <b>Form 8582</b> (see instructions)	22 ( 2,274.)	( 175,761.)	
<b>23a</b>	Total of all amounts reported on line 3 for all rental properties	23a	86,450.	
<b>b</b>	Total of all amounts reported on line 4 for all royalty properties	23b		
<b>c</b>	Total of all amounts reported on line 12 for all properties	23c		
<b>d</b>	Total of all amounts reported on line 18 for all properties	23d	42,903.	
<b>e</b>	Total of all amounts reported on line 20 for all properties	23e	260,699.	
<b>24</b>	<b>Income.</b> Add positive amounts shown on line 21. <b>Do not</b> include any losses	24		0.
<b>25</b>	<b>Losses.</b> Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25	( 178,035.)	
<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, and IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2	26		-178,035.

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040) 2024

LHA 421491 10-25-24

Name(s) shown on return. Do not enter name and social security number if shown on page 1.

Your social security number

Rabiel Amirian &amp; Natalie Maroof

130-68-4150

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," see instructions before completing this section ☒ Yes ☐ No

28	(a) Name	(b) Enter P for partnership; S 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
A	See Statement 23					
B						
C						
D						
Passive Income and Loss		Nonpassive Income and Loss				
	(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss allowed (see Schedule K-1)	(j) Section 179 expense deduction from Form 4562	(k) Nonpassive income from Schedule K-1	
A						
B						
C						
D						
29a	Totals	13,027.			569,072.	
b	Totals	9,241.	121,151.	19,449.		
30	Add columns (h) and (k) of line 29a				30	582,099.
31	Add columns (g), (i), and (j) of line 29b				31	( 149,841. )
32	Total partnership and S corporation income or (loss). Combine lines 30 and 31				32	432,258.

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

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

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

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

**Part V** Summary \* Entire disposition of nonpassive activity

40	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40	
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5	41	254,223.
42	Reconciliation of farming and fishing income. Enter your gross 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 AN; and Schedule K-1 (Form 1041), box 14, code F. See instructions.	42	
43	Reconciliation for real estate professionals. 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	43	Statement 24 -250,146.

INCOME FROM PASSTHROUGH STATEMENT, PAGE 1

2024

**SCHEDULE E**

Name Rabiel Amirian

SSN/EIN 130-68-4150

Passthrough 3436 Kings LLC - Kings 26, LLC

ID \_\_\_\_\_

Taxpayer \_\_\_\_\_

Partnership

Material Participating Real

Est. Professional

	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
<b>SCHEDULE E, PAGE 2</b>								
Ordinary business income (loss) .....								
Rental real estate income (loss) .....	- 21,428.							
Other net rental income (loss) .....								
Intangible drilling costs/dry hole costs								
Self-charged passive interest expense								
Guaranteed payments .....								
Section 179 and carryover .....								
Disallowed section 179 expense .....								
Excess farm loss .....								
Net income (loss) .....	- 21,428.					12,932.	12,374.	- 21,986.
First passive other .....								
Second passive other .....								
Cost depletion .....								
Percentage depletion .....								
Depletion carryover .....								
Disallowed due to 65% limitation .....								
Unreimbursed expenses (nonpassive)								
Nonpassive other .....								
Total Schedule E (page 2) .....	- 21,428.					12,932.	12,374.	- 21,986.
<b>FORM 4797</b>								
Section 1231 gain (loss) .....								
Section 179 recapture on disposition								
<b>SCHEDULE D</b>								
Net short-term cap. gain (loss) .....								
Net long-term cap. gain (loss) .....								
Section 1256 contracts & straddles ...								
<b>FORM 4952</b>								
Investment interest expense - Sch. A								
Other net investment income .....								
<b>ITEMIZED DEDUCTIONS</b>								
Charitable contributions .....								
Deductions related to portfolio income								
Other .....								

**INCOME FROM PASSTHROUGH STATEMENT, PAGE 2**

**2024**

**SCHEDULE E**

**Name** Rabiel Amirian

**SSN/EIN** 130-68-4150

**Passthrough** 3436 Kings LLC - Kings 26, LLC

**ID** \_\_\_\_\_

**Taxpayer** \_\_\_\_\_

**Partnership**

**Material Participating Real**

**Est. Professional**

	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
<b>INTEREST AND DIVIDENDS</b>								
Interest income .....								
Interest from U.S. bonds .....								
Ordinary dividends .....								
Qualified dividends .....								
Tax-exempt interest income .....								
<b>FORM 6251</b>								
Depreciation adjustment after 12/31/86								
Adjusted gain or loss .....								
Beneficiary's AMT adjustment .....								
Depletion (other than oil) .....								
Other .....								
<b>MISCELLANEOUS</b>								
Self-employment earnings (loss)/Wages								
Gross farming & fishing inc .....								
Royalties .....								
Royalty expenses/depletion .....								
Undistributed capital gains credit .....								
Backup withholding .....								
Credit for estimated tax .....								
Cancellation of debt .....								
Medical insurance - 1040 .....								
Dependent care benefits .....								
Retirement plans .....								
Passthrough adjustment to Form 1040								
Penalty on early withdrawal of savings								
NOL .....								
Other taxes/recapture of credits .....								
Credits .....								
Casualty and theft loss .....								
<b>FORM 8995</b>								
Qualified business income .....								
Qualified service income .....								
Section 199A W-2 wages .....								
Section 199A unadjusted basis .....	972,883.							972,883.



**INCOME FROM PASSTHROUGH STATEMENT, PAGE 1**

**2024**

**SCHEDULE E**

**Name** Rabiel Amirian

**SSN/EIN** 130-68-4150

**Passthrough** Advanced Dental Care of NYC, P.C. - Advanced Dental Care  
S Corporation

**ID** 27-1287360

**Taxpayer**

Nonpassive	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
<b>SCHEDULE E, PAGE 2</b>								
Ordinary business income (loss) .....	457,598.							
Rental real estate income (loss) .....								
Other net rental income (loss) .....								
Intangible drilling costs/dry hole costs								
Self-charged passive interest expense								
Guaranteed payments .....								
Section 179 and carryover .....	19,449.							
Disallowed section 179 expense .....								
Excess farm loss .....								
Net income (loss) .....	438,149.							438,149.
First passive other .....								
Second passive other .....								
Cost depletion .....								
Percentage depletion .....								
Depletion carryover .....								
Disallowed due to 65% limitation .....								
Unreimbursed expenses (nonpassive)								
Nonpassive other .....								
Total Schedule E (page 2) .....	438,149.							438,149.
<b>FORM 4797</b>								
Section 1231 gain (loss) .....								
Section 179 recapture on disposition								
<b>SCHEDULE D</b>								
Net short-term cap. gain (loss) .....								
Net long-term cap. gain (loss) .....								
Section 1256 contracts & straddles ...								
<b>FORM 4952</b>								
Investment interest expense - Sch. A								
Other net investment income .....								
<b>ITEMIZED DEDUCTIONS</b>								
Charitable contributions .....	226,324.							226,324.
Deductions related to portfolio income								
Other .....								

**INCOME FROM PASSTHROUGH STATEMENT, PAGE 2**

**2024**

**SCHEDULE E**

**Name** Rabiel Amirian

**SSN/EIN** 130-68-4150

**Passthrough** Advanced Dental Care of NYC, P.C. - Advanced Dental Care  
S Corporation

**ID** 27-1287360

**Taxpayer**

Nonpassive	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
<b>INTEREST AND DIVIDENDS</b>								
Interest income .....								
Interest from U.S. bonds .....								
Ordinary dividends .....								
Qualified dividends .....								
Tax-exempt interest income .....								
<b>FORM 6251</b>								
Depreciation adjustment after 12/31/86								
Adjusted gain or loss .....								
Beneficiary's AMT adjustment .....								
Depletion (other than oil) .....								
Other .....								
<b>MISCELLANEOUS</b>								
Self-employment earnings (loss)/Wages								
Gross farming & fishing inc .....								
Royalties .....								
Royalty expenses/depletion .....								
Undistributed capital gains credit .....								
Backup withholding .....								
Credit for estimated tax .....								
Cancellation of debt .....								
Medical insurance - 1040 .....								
Dependent care benefits .....								
Retirement plans .....								
Passthrough adjustment to Form 1040								
Penalty on early withdrawal of savings								
NOL .....								
Other taxes/recapture of credits .....								
Credits .....								
Casualty and theft loss .....								
<b>FORM 8995</b>								
Qualified business income .....								
Qualified service income .....								
Section 199A W-2 wages .....	467,405.							467,405.
Section 199A unadjusted basis .....	1,588,605.							1,588,605.

**INCOME FROM PASSTHROUGH STATEMENT, PAGE 1**

**2024**

**SCHEDULE E**

**Name** Rabiel Amirian

**SSN/EIN** 130-68-4150

**Passthrough** Brooklyn Downtown Dental PC - Brooklyn Downtown Dental PC

**ID** 47-1487291

**Taxpayer**

S Corporation

Nonpassive	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
<b>SCHEDULE E, PAGE 2</b>								
Ordinary business income (loss) .....	8,676.							
Rental real estate income (loss) .....								
Other net rental income (loss) .....								
Intangible drilling costs/dry hole costs								
Self-charged passive interest expense								
Guaranteed payments .....								
Section 179 and carryover .....								
Disallowed section 179 expense .....								
Excess farm loss .....								
Net income (loss) .....	8,676.							8,676.
First passive other .....								
Second passive other .....								
Cost depletion .....								
Percentage depletion .....								
Depletion carryover .....								
Disallowed due to 65% limitation .....								
Unreimbursed expenses (nonpassive)								
Nonpassive other .....								
Total Schedule E (page 2) .....	8,676.							8,676.
<b>FORM 4797</b>								
Section 1231 gain (loss) .....								
Section 179 recapture on disposition								
<b>SCHEDULE D</b>								
Net short-term cap. gain (loss) .....								
Net long-term cap. gain (loss) .....								
Section 1256 contracts & straddles ...								
<b>FORM 4952</b>								
Investment interest expense - Sch. A								
Other net investment income .....								
<b>ITEMIZED DEDUCTIONS</b>								
Charitable contributions .....								
Deductions related to portfolio income								
Other .....								

INCOME FROM PASSTHROUGH STATEMENT, PAGE 2

2024

SCHEDULE E

Name Rabiel Amirian

SSN/EIN 130-68-4150

Passthrough Brooklyn Downtown Dental PC - Brooklyn Downtown Dental PC

ID 47-1487291

Taxpayer

S Corporation

Nonpassive	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
<b>INTEREST AND DIVIDENDS</b>								
Interest income .....								
Interest from U.S. bonds .....								
Ordinary dividends .....								
Qualified dividends .....								
Tax-exempt interest income .....								
<b>FORM 6251</b>								
Depreciation adjustment after 12/31/86								
Adjusted gain or loss .....								
Beneficiary's AMT adjustment .....								
Depletion (other than oil) .....								
Other .....								
<b>MISCELLANEOUS</b>								
Self-employment earnings (loss)/Wages								
Gross farming & fishing inc .....								
Royalties .....								
Royalty expenses/depletion .....								
Undistributed capital gains credit .....								
Backup withholding .....								
Credit for estimated tax .....								
Cancellation of debt .....								
Medical insurance - 1040 .....								
Dependent care benefits .....								
Retirement plans .....								
Passthrough adjustment to Form 1040								
Penalty on early withdrawal of savings								
NOL .....								
Other taxes/recapture of credits .....								
Credits .....								
Casualty and theft loss .....								
<b>FORM 8995</b>								
Qualified business income .....								
Qualified service income .....								
Section 199A W-2 wages .....								
Section 199A unadjusted basis .....								

INCOME FROM PASSTHROUGH STATEMENT, PAGE 1

2024

**SCHEDULE E**

Name Rabiel Amirian

SSN/EIN 130-68-4150

Passthrough Brooklyn Cosmetic and Implant Dentistry, - Brooklyn Cosme  
S Corporation

ID 46-1342611

Taxpayer

Nonpassive	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
<b>SCHEDULE E, PAGE 2</b>								
Ordinary business income (loss) .....	4,172.							
Rental real estate income (loss) .....								
Other net rental income (loss) .....								
Intangible drilling costs/dry hole costs								
Self-charged passive interest expense								
Guaranteed payments .....								
Section 179 and carryover .....								
Disallowed section 179 expense .....								
Excess farm loss .....								
Net income (loss) .....	4,172.							4,172.
First passive other .....								
Second passive other .....								
Cost depletion .....								
Percentage depletion .....								
Depletion carryover .....								
Disallowed due to 65% limitation .....								
Unreimbursed expenses (nonpassive)								
Nonpassive other .....								
Total Schedule E (page 2) .....	4,172.							4,172.
<b>FORM 4797</b>								
Section 1231 gain (loss) .....								
Section 179 recapture on disposition								
<b>SCHEDULE D</b>								
Net short-term cap. gain (loss) .....								
Net long-term cap. gain (loss) .....								
Section 1256 contracts & straddles ...								
<b>FORM 4952</b>								
Investment interest expense - Sch. A								
Other net investment income .....								
<b>ITEMIZED DEDUCTIONS</b>								
Charitable contributions .....								
Deductions related to portfolio income								
Other .....								

INCOME FROM PASSTHROUGH STATEMENT, PAGE 2

2024

**SCHEDULE E**

**Name** Rabiel Amirian

**SSN/EIN** 130-68-4150

**Passthrough** Brooklyn Cosmetic and Implant Dentistry, - Brooklyn Cosme  
S Corporation

**ID** 46-1342611

**Taxpayer**

Nonpassive	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
<b>INTEREST AND DIVIDENDS</b>								
Interest income .....								
Interest from U.S. bonds .....								
Ordinary dividends .....								
Qualified dividends .....								
Tax-exempt interest income .....								
<b>FORM 6251</b>								
Depreciation adjustment after 12/31/86								
Adjusted gain or loss .....								
Beneficiary's AMT adjustment .....								
Depletion (other than oil) .....								
Other .....								
<b>MISCELLANEOUS</b>								
Self-employment earnings (loss)/Wages								
Gross farming & fishing inc .....								
Royalties .....								
Royalty expenses/depletion .....								
Undistributed capital gains credit .....								
Backup withholding .....								
Credit for estimated tax .....								
Cancellation of debt .....								
Medical insurance - 1040 .....								
Dependent care benefits .....								
Retirement plans .....								
Passthrough adjustment to Form 1040								
Penalty on early withdrawal of savings								
NOL .....								
Other taxes/recapture of credits .....								
Credits .....								
Casualty and theft loss .....								
<b>FORM 8995</b>								
Qualified business income .....								
Qualified service income .....								
Section 199A W-2 wages .....								
Section 199A unadjusted basis .....								

**INCOME FROM PASSTHROUGH STATEMENT, PAGE 1**

**2024**

**SCHEDULE E**

**Name** Rabiel Amirian

**SSN/EIN** 130-68-4150

**Passthrough** Brooklyn Care Dental P.C.

**ID** 82-1632035

**Taxpayer**

S Corporation

Nonpassive	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
<b>SCHEDULE E, PAGE 2</b>								
Ordinary business income (loss) .....	4,749.							
Rental real estate income (loss) .....								
Other net rental income (loss) .....								
Intangible drilling costs/dry hole costs								
Self-charged passive interest expense								
Guaranteed payments .....								
Section 179 and carryover .....								
Disallowed section 179 expense .....								
Excess farm loss .....								
Net income (loss) .....	4,749.							4,749.
First passive other .....								
Second passive other .....								
Cost depletion .....								
Percentage depletion .....								
Depletion carryover .....								
Disallowed due to 65% limitation .....								
Unreimbursed expenses (nonpassive)								
Nonpassive other .....								
Total Schedule E (page 2) .....	4,749.							4,749.
<b>FORM 4797</b>								
Section 1231 gain (loss) .....								
Section 179 recapture on disposition								
<b>SCHEDULE D</b>								
Net short-term cap. gain (loss) .....								
Net long-term cap. gain (loss) .....								
Section 1256 contracts & straddles ...								
<b>FORM 4952</b>								
Investment interest expense - Sch. A								
Other net investment income .....								
<b>ITEMIZED DEDUCTIONS</b>								
Charitable contributions .....								
Deductions related to portfolio income								
Other .....								

INCOME FROM PASSTHROUGH STATEMENT, PAGE 2

2024

SCHEDULE E

Name Rabiel Amirian

SSN/EIN 130-68-4150

Passthrough Brooklyn Care Dental P.C.

ID 82-1632035

Taxpayer

S Corporation

Nonpassive	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
<b>INTEREST AND DIVIDENDS</b>								
Interest income .....								
Interest from U.S. bonds .....								
Ordinary dividends .....								
Qualified dividends .....								
Tax-exempt interest income .....								
<b>FORM 6251</b>								
Depreciation adjustment after 12/31/86								
Adjusted gain or loss .....								
Beneficiary's AMT adjustment .....								
Depletion (other than oil) .....								
Other .....								
<b>MISCELLANEOUS</b>								
Self-employment earnings (loss)/Wages								
Gross farming & fishing inc .....								
Royalties .....								
Royalty expenses/depletion .....								
Undistributed capital gains credit .....								
Backup withholding .....								
Credit for estimated tax .....								
Cancellation of debt .....								
Medical insurance - 1040 .....								
Dependent care benefits .....								
Retirement plans .....								
Passthrough adjustment to Form 1040								
Penalty on early withdrawal of savings								
NOL .....								
Other taxes/recapture of credits .....								
Credits .....								
Casualty and theft loss .....								
<b>FORM 8995</b>								
Qualified business income .....								
Qualified service income .....								
Section 199A W-2 wages .....								
Section 199A unadjusted basis .....								



INCOME FROM PASSTHROUGH STATEMENT, PAGE 1

2024

**SCHEDULE E**

Name Rabiel Amirian

SSN/EIN 130-68-4150

Passthrough Verena Solutions LLC

ID 46-2192198

Taxpayer

Partnership

Material Participating Real

Est. Professional

	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
<b>SCHEDULE E, PAGE 2</b>								
Ordinary business income (loss) .....	- 50.							
Rental real estate income (loss) .....								
Other net rental income (loss) .....								
Intangible drilling costs/dry hole costs								
Self-charged passive interest expense								
Guaranteed payments .....								
Section 179 and carryover .....								
Disallowed section 179 expense .....								
Excess farm loss .....								
Net income (loss) .....	- 50.					1,296.	1,240.	-106.
First passive other .....								
Second passive other .....								
Cost depletion .....								
Percentage depletion .....								
Depletion carryover .....								
Disallowed due to 65% limitation .....								
Unreimbursed expenses (nonpassive)								
Nonpassive other .....								
Total Schedule E (page 2) .....	- 50.					1,296.	1,240.	-106.
<b>FORM 4797</b>								
Section 1231 gain (loss) .....								
Section 179 recapture on disposition								
<b>SCHEDULE D</b>								
Net short-term cap. gain (loss) .....								
Net long-term cap. gain (loss) .....								
Section 1256 contracts & straddles ...								
<b>FORM 4952</b>								
Investment interest expense - Sch. A								
Other net investment income .....								
<b>ITEMIZED DEDUCTIONS</b>								
Charitable contributions .....								
Deductions related to portfolio income								
Other .....								

INCOME FROM PASSTHROUGH STATEMENT, PAGE 2

2024

SCHEDULE E

Name Rabiel Amirian

SSN/EIN 130-68-4150

Passthrough Verena Solutions LLC

ID 46-2192198

Taxpayer

Partnership

Material Participating Real

Est. Professional

	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
<b>INTEREST AND DIVIDENDS</b>								
Interest income .....								
Interest from U.S. bonds .....								
Ordinary dividends .....								
Qualified dividends .....								
Tax-exempt interest income .....								
<b>FORM 6251</b>								
Depreciation adjustment after 12/31/86								
Adjusted gain or loss .....								
Beneficiary's AMT adjustment .....								
Depletion (other than oil) .....								
Other .....								
<b>MISCELLANEOUS</b>								
Self-employment earnings (loss)/Wages								
Gross farming & fishing inc .....								
Royalties .....								
Royalty expenses/depletion .....								
Undistributed capital gains credit .....								
Backup withholding .....								
Credit for estimated tax .....								
Cancellation of debt .....								
Medical insurance - 1040 .....								
Dependent care benefits .....								
Retirement plans .....								
Passthrough adjustment to Form 1040								
Penalty on early withdrawal of savings								
NOL .....								
Other taxes/recapture of credits .....								
Credits .....								
Casualty and theft loss .....								
<b>FORM 8995</b>								
Qualified business income .....								
Qualified service income .....								
Section 199A W-2 wages .....	393.							393.
Section 199A unadjusted basis .....	302.							302.

INCOME FROM PASSTHROUGH STATEMENT, PAGE 1

2024

**SCHEDULE E**

Name Rabiel Amirian

SSN/EIN 130-68-4150

Passthrough 16E18 Investor 1 LLC

ID 47-5171948

Taxpayer

Partnership

Material Participating Real

Est. Professional

	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
<b>SCHEDULE E, PAGE 2</b>								
Ordinary business income (loss) .....								
Rental real estate income (loss) .....								
Other net rental income (loss) .....								
Intangible drilling costs/dry hole costs								
Self-charged passive interest expense								
Guaranteed payments .....								
Section 179 and carryover .....								
Disallowed section 179 expense .....								
Excess farm loss .....								
Net income (loss) .....						28,135.	26,920.	-1,215.
First passive other .....								
Second passive other .....								
Cost depletion .....								
Percentage depletion .....								
Depletion carryover .....								
Disallowed due to 65% limitation .....								
Unreimbursed expenses (nonpassive)								
Nonpassive other .....								
Total Schedule E (page 2) .....						28,135.	26,920.	-1,215.
<b>FORM 4797</b>								
Section 1231 gain (loss) .....								
Section 179 recapture on disposition								
<b>SCHEDULE D</b>								
Net short-term cap. gain (loss) .....								
Net long-term cap. gain (loss) .....								
Section 1256 contracts & straddles ...								
<b>FORM 4952</b>								
Investment interest expense - Sch. A								
Other net investment income .....								
<b>ITEMIZED DEDUCTIONS</b>								
Charitable contributions .....								
Deductions related to portfolio income								
Other .....								

INCOME FROM PASSTHROUGH STATEMENT, PAGE 2

2024

**SCHEDULE E**

Name Rabiel Amirian

SSN/EIN 130-68-4150

Passthrough 16E18 Investor 1 LLC

ID 47-5171948

Taxpayer

Partnership

Material Participating Real

Est. Professional

	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
<b>INTEREST AND DIVIDENDS</b>								
Interest income .....								
Interest from U.S. bonds .....								
Ordinary dividends .....								
Qualified dividends .....								
Tax-exempt interest income .....								
<b>FORM 6251</b>								
Depreciation adjustment after 12/31/86								
Adjusted gain or loss .....								
Beneficiary's AMT adjustment .....								
Depletion (other than oil) .....								
Other .....								
<b>MISCELLANEOUS</b>								
Self-employment earnings (loss)/Wages								
Gross farming & fishing inc .....								
Royalties .....								
Royalty expenses/depletion .....								
Undistributed capital gains credit .....								
Backup withholding .....								
Credit for estimated tax .....								
Cancellation of debt .....								
Medical insurance - 1040 .....								
Dependent care benefits .....								
Retirement plans .....								
Passthrough adjustment to Form 1040								
Penalty on early withdrawal of savings								
NOL .....								
Other taxes/recapture of credits .....								
Credits .....								
Casualty and theft loss .....								
<b>FORM 8995</b>								
Qualified business income .....								
Qualified service income .....								
Section 199A W-2 wages .....								
Section 199A unadjusted basis .....								

**INCOME FROM PASSTHROUGH STATEMENT, PAGE 1**

**2024**

**SCHEDULE E**

**Name** Rabiel Amirian

**SSN/EIN** 130-68-4150

**Passthrough** 350W18 Investor 1 LLC

**ID** 47-3217246

**Taxpayer**

**Partnership**

**Material Participating Real  
Est. Professional**

	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
<b>SCHEDULE E, PAGE 2</b>								
Ordinary business income (loss) .....								
Rental real estate income (loss) .....								
Other net rental income (loss) .....								
Intangible drilling costs/dry hole costs								
Self-charged passive interest expense								
Guaranteed payments .....								
Section 179 and carryover .....								
Disallowed section 179 expense .....								
Excess farm loss .....								
Net income (loss) .....						14,547.	13,919.	-628.
First passive other .....								
Second passive other .....								
Cost depletion .....								
Percentage depletion .....								
Depletion carryover .....								
Disallowed due to 65% limitation .....								
Unreimbursed expenses (nonpassive)								
Nonpassive other .....								
Total Schedule E (page 2) .....						14,547.	13,919.	-628.
<b>FORM 4797</b>								
Section 1231 gain (loss) .....								
Section 179 recapture on disposition								
<b>SCHEDULE D</b>								
Net short-term cap. gain (loss) .....								
Net long-term cap. gain (loss) .....								
Section 1256 contracts & straddles ...								
<b>FORM 4952</b>								
Investment interest expense - Sch. A								
Other net investment income .....								
<b>ITEMIZED DEDUCTIONS</b>								
Charitable contributions .....								
Deductions related to portfolio income								
Other .....								

**INCOME FROM PASSTHROUGH STATEMENT, PAGE 2**

**2024**

**SCHEDULE E**

**Name** Rabiel Amirian

**SSN/EIN** 130-68-4150

**Passthrough** 350W18 Investor 1 LLC

**ID** 47-3217246

**Taxpayer**

**Partnership**

**Material Participating Real**

**Est. Professional**

	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
<b>INTEREST AND DIVIDENDS</b>								
Interest income .....								
Interest from U.S. bonds .....								
Ordinary dividends .....								
Qualified dividends .....								
Tax-exempt interest income .....								
<b>FORM 6251</b>								
Depreciation adjustment after 12/31/86								
Adjusted gain or loss .....								
Beneficiary's AMT adjustment .....								
Depletion (other than oil) .....								
Other .....								
<b>MISCELLANEOUS</b>								
Self-employment earnings (loss)/Wages								
Gross farming & fishing inc .....								
Royalties .....								
Royalty expenses/depletion .....								
Undistributed capital gains credit .....								
Backup withholding .....								
Credit for estimated tax .....								
Cancellation of debt .....								
Medical insurance - 1040 .....								
Dependent care benefits .....								
Retirement plans .....								
Passthrough adjustment to Form 1040								
Penalty on early withdrawal of savings								
NOL .....								
Other taxes/recapture of credits .....								
Credits .....								
Casualty and theft loss .....								
<b>FORM 8995</b>								
Qualified business income .....								
Qualified service income .....								
Section 199A W-2 wages .....								
Section 199A unadjusted basis .....								

INCOME FROM PASSTHROUGH STATEMENT, PAGE 1

2024

**SCHEDULE E**

Name Rabiel Amirian

SSN/EIN 130-68-4150

Passthrough 234-236E24 Investor 1 LLC

ID 81-1062009

Taxpayer

Partnership

Material Participating Real

Est. Professional

	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
<b>SCHEDULE E, PAGE 2</b>								
Ordinary business income (loss) .....								
Rental real estate income (loss) .....								
Other net rental income (loss) .....								
Intangible drilling costs/dry hole costs								
Self-charged passive interest expense								
Guaranteed payments .....								
Section 179 and carryover .....								
Disallowed section 179 expense .....								
Excess farm loss .....								
Net income (loss) .....						12,525.	11,984.	-541.
First passive other .....								
Second passive other .....								
Cost depletion .....								
Percentage depletion .....								
Depletion carryover .....								
Disallowed due to 65% limitation .....								
Unreimbursed expenses (nonpassive)								
Nonpassive other .....								
Total Schedule E (page 2) .....						12,525.	11,984.	-541.
<b>FORM 4797</b>								
Section 1231 gain (loss) .....								
Section 179 recapture on disposition								
<b>SCHEDULE D</b>								
Net short-term cap. gain (loss) .....								
Net long-term cap. gain (loss) .....								
Section 1256 contracts & straddles ...								
<b>FORM 4952</b>								
Investment interest expense - Sch. A								
Other net investment income .....								
<b>ITEMIZED DEDUCTIONS</b>								
Charitable contributions .....								
Deductions related to portfolio income								
Other .....								

INCOME FROM PASSTHROUGH STATEMENT, PAGE 2

2024

**SCHEDULE E**

Name Rabiel Amirian

SSN/EIN 130-68-4150

Passthrough 234-236E24 Investor 1 LLC

ID 81-1062009

Taxpayer

Partnership

Material Participating Real

Est. Professional

	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
<b>INTEREST AND DIVIDENDS</b>								
Interest income .....								
Interest from U.S. bonds .....								
Ordinary dividends .....								
Qualified dividends .....								
Tax-exempt interest income .....								
<b>FORM 6251</b>								
Depreciation adjustment after 12/31/86								
Adjusted gain or loss .....								
Beneficiary's AMT adjustment .....								
Depletion (other than oil) .....								
Other .....								
<b>MISCELLANEOUS</b>								
Self-employment earnings (loss)/Wages								
Gross farming & fishing inc .....								
Royalties .....								
Royalty expenses/depletion .....								
Undistributed capital gains credit .....								
Backup withholding .....								
Credit for estimated tax .....								
Cancellation of debt .....								
Medical insurance - 1040 .....								
Dependent care benefits .....								
Retirement plans .....								
Passthrough adjustment to Form 1040								
Penalty on early withdrawal of savings								
NOL .....								
Other taxes/recapture of credits .....								
Credits .....								
Casualty and theft loss .....								
<b>FORM 8995</b>								
Qualified business income .....								
Qualified service income .....								
Section 199A W-2 wages .....								
Section 199A unadjusted basis .....								



**INCOME FROM PASSTHROUGH STATEMENT, PAGE 1**

**2024**

**SCHEDULE E**

**Name** Rabiel Amirian

**SSN/EIN** 130-68-4150

**Passthrough** Brooklyn Comfortable Dental Care PC

**ID** 82-2778042

**Taxpayer**

S Corporation

Nonpassive	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
<b>SCHEDULE E, PAGE 2</b>								
Ordinary business income (loss) .....	91,708.							
Rental real estate income (loss) .....								
Other net rental income (loss) .....								
Intangible drilling costs/dry hole costs								
Self-charged passive interest expense								
Guaranteed payments .....								
Section 179 and carryover .....								
Disallowed section 179 expense .....								
Excess farm loss .....								
Net income (loss) .....	91,708.							91,708.
First passive other .....								
Second passive other .....								
Cost depletion .....								
Percentage depletion .....								
Depletion carryover .....								
Disallowed due to 65% limitation .....								
Unreimbursed expenses (nonpassive)								
Nonpassive other .....								
Total Schedule E (page 2) .....	91,708.							91,708.
<b>FORM 4797</b>								
Section 1231 gain (loss) .....								
Section 179 recapture on disposition								
<b>SCHEDULE D</b>								
Net short-term cap. gain (loss) .....								
Net long-term cap. gain (loss) .....								
Section 1256 contracts & straddles ...								
<b>FORM 4952</b>								
Investment interest expense - Sch. A								
Other net investment income .....								
<b>ITEMIZED DEDUCTIONS</b>								
Charitable contributions .....	1,437.							1,437.
Deductions related to portfolio income								
Other .....								

**INCOME FROM PASSTHROUGH STATEMENT, PAGE 2**

**2024**

**SCHEDULE E**

**Name** Rabiel Amirian

**SSN/EIN** 130-68-4150

**Passthrough** Brooklyn Comfortable Dental Care PC

**ID** 82-2778042

**Taxpayer**

S Corporation

Nonpassive	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
<b>INTEREST AND DIVIDENDS</b>								
Interest income .....								
Interest from U.S. bonds .....								
Ordinary dividends .....								
Qualified dividends .....								
Tax-exempt interest income .....								
<b>FORM 6251</b>								
Depreciation adjustment after 12/31/86								
Adjusted gain or loss .....								
Beneficiary's AMT adjustment .....								
Depletion (other than oil) .....								
Other .....								
<b>MISCELLANEOUS</b>								
Self-employment earnings (loss)/Wages	4,000.							4,000.
Gross farming & fishing inc .....								
Royalties .....								
Royalty expenses/depletion .....								
Undistributed capital gains credit .....								
Backup withholding .....								
Credit for estimated tax .....								
Cancellation of debt .....								
Medical insurance - 1040 .....								
Dependent care benefits .....								
Retirement plans .....								
Passthrough adjustment to Form 1040								
Penalty on early withdrawal of savings								
NOL .....								
Other taxes/recapture of credits .....								
Credits .....								
Casualty and theft loss .....								
<b>FORM 8995</b>								
Qualified business income .....								
Qualified service income .....								
Section 199A W-2 wages .....	536,111.							536,111.
Section 199A unadjusted basis .....	213,182.							213,182.

INCOME FROM PASSTHROUGH STATEMENT, PAGE 1

2024

**SCHEDULE E**

Name Rabiel Amirian

SSN/EIN 130-68-4150

Passthrough Summit Partners Sustainable Opportunities

ID 33-1182633

Taxpayer

Partnership

Material Participating Real

Est. Professional

	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
<b>SCHEDULE E, PAGE 2</b>								
Ordinary business income (loss) .....								
Rental real estate income (loss) .....								
Other net rental income (loss) .....								
Intangible drilling costs/dry hole costs								
Self-charged passive interest expense								
Guaranteed payments .....								
Section 179 and carryover .....								
Disallowed section 179 expense .....								
Excess farm loss .....								
Net income (loss) .....						11,135.		-11,135.
First passive other .....								
Second passive other .....								
Cost depletion .....								
Percentage depletion .....								
Depletion carryover .....								
Disallowed due to 65% limitation .....								
Unreimbursed expenses (nonpassive)								
Nonpassive other .....	335.							335.
Total Schedule E (page 2) .....	335.					11,135.		-10,800.
<b>FORM 4797</b>								
Section 1231 gain (loss) .....								
Section 179 recapture on disposition								
<b>SCHEDULE D</b>								
Net short-term cap. gain (loss) .....	14,075.					6,273.		7,802.
Net long-term cap. gain (loss) .....								
Section 1256 contracts & straddles ...								
<b>FORM 4952</b>								
Investment interest expense - Sch. A								
Other net investment income .....								
<b>ITEMIZED DEDUCTIONS</b>								
Charitable contributions .....								
Deductions related to portfolio income								
Other .....								

INCOME FROM PASSTHROUGH STATEMENT, PAGE 2

2024

SCHEDULE E

Name Rabiel Amirian

SSN/EIN 130-68-4150

Passthrough Summit Partners Sustainable Opportunities

ID 33-1182633

Taxpayer

Partnership

Material Participating Real

Est. Professional

	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
<b>INTEREST AND DIVIDENDS</b>								
Interest income .....								
Interest from U.S. bonds .....								
Ordinary dividends .....								
Qualified dividends .....								
Tax-exempt interest income .....								
<b>FORM 6251</b>								
Depreciation adjustment after 12/31/86								
Adjusted gain or loss .....								
Beneficiary's AMT adjustment .....								
Depletion (other than oil) .....								
Other .....								
<b>MISCELLANEOUS</b>								
Self-employment earnings (loss)/Wages								
Gross farming & fishing inc .....								
Royalties .....								
Royalty expenses/depletion .....								
Undistributed capital gains credit .....								
Backup withholding .....								
Credit for estimated tax .....								
Cancellation of debt .....								
Medical insurance - 1040 .....								
Dependent care benefits .....								
Retirement plans .....								
Passthrough adjustment to Form 1040								
Penalty on early withdrawal of savings								
NOL .....								
Other taxes/recapture of credits .....								
Credits .....								
Casualty and theft loss .....								
<b>FORM 8995</b>								
Qualified business income .....								
Qualified service income .....								
Section 199A W-2 wages .....								
Section 199A unadjusted basis .....								

INCOME FROM PASSTHROUGH STATEMENT, PAGE 1

2024

**SCHEDULE E**

Name Rabiel Amirian

SSN/EIN 130-68-4150

Passthrough 48 East 63rd Street, LLC

ID 86-2012320

Taxpayer

Partnership

Material Participating Real

Est. Professional

	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
<b>SCHEDULE E, PAGE 2</b>								
Ordinary business income (loss) .....								
Rental real estate income (loss) .....	-49,087.							
Other net rental income (loss) .....								
Intangible drilling costs/dry hole costs								
Self-charged passive interest expense								
Guaranteed payments .....								
Section 179 and carryover .....								
Disallowed section 179 expense .....								
Excess farm loss .....								
Net income (loss) .....	-49,087.					116,725.	111,686.	-54,126.
First passive other .....								
Second passive other .....								
Cost depletion .....								
Percentage depletion .....								
Depletion carryover .....								
Disallowed due to 65% limitation .....								
Unreimbursed expenses (nonpassive)								
Nonpassive other .....								
Total Schedule E (page 2) .....	-49,087.					116,725.	111,686.	-54,126.
<b>FORM 4797</b>								
Section 1231 gain (loss) .....	42,318.							42,318.
Section 179 recapture on disposition								
<b>SCHEDULE D</b>								
Net short-term cap. gain (loss) .....								
Net long-term cap. gain (loss) .....								
Section 1256 contracts & straddles ...								
<b>FORM 4952</b>								
Investment interest expense - Sch. A								
Other net investment income .....								
<b>ITEMIZED DEDUCTIONS</b>								
Charitable contributions .....								
Deductions related to portfolio income								
Other .....								

INCOME FROM PASSTHROUGH STATEMENT, PAGE 2

2024

SCHEDULE E

Name Rabiel Amirian

SSN/EIN 130-68-4150

Passthrough 48 East 63rd Street, LLC

ID 86-2012320

Taxpayer

Partnership

Material Participating Real

Est. Professional

	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
<b>INTEREST AND DIVIDENDS</b>								
Interest income .....								
Interest from U.S. bonds .....								
Ordinary dividends .....								
Qualified dividends .....								
Tax-exempt interest income .....								
<b>FORM 6251</b>								
Depreciation adjustment after 12/31/86								
Adjusted gain or loss .....								
Beneficiary's AMT adjustment .....								
Depletion (other than oil) .....								
Other .....								
<b>MISCELLANEOUS</b>								
Self-employment earnings (loss)/Wages								
Gross farming & fishing inc .....								
Royalties .....								
Royalty expenses/depletion .....								
Undistributed capital gains credit .....								
Backup withholding .....								
Credit for estimated tax .....								
Cancellation of debt .....								
Medical insurance - 1040 .....								
Dependent care benefits .....								
Retirement plans .....								
Passthrough adjustment to Form 1040								
Penalty on early withdrawal of savings								
NOL .....								
Other taxes/recapture of credits .....								
Credits .....								
Casualty and theft loss .....								
<b>FORM 8995</b>								
Qualified business income .....								
Qualified service income .....								
Section 199A W-2 wages .....								
Section 199A unadjusted basis .....								

INCOME FROM PASSTHROUGH STATEMENT, PAGE 1

2024

**SCHEDULE E**

Name Rabiel Amirian

SSN/EIN 130-68-4150

Passthrough 97212 VENTURES LP

ID 87-4426669

Taxpayer

Partnership

Material Participating Real

Est. Professional

	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
<b>SCHEDULE E, PAGE 2</b>								
Ordinary business income (loss) .....								
Rental real estate income (loss) .....								
Other net rental income (loss) .....								
Intangible drilling costs/dry hole costs								
Self-charged passive interest expense								
Guaranteed payments .....								
Section 179 and carryover .....								
Disallowed section 179 expense .....								
Excess farm loss .....								
Net income (loss) .....						3,698.	3,538.	-160.
First passive other .....								
Second passive other .....								
Cost depletion .....								
Percentage depletion .....								
Depletion carryover .....								
Disallowed due to 65% limitation .....								
Unreimbursed expenses (nonpassive)								
Nonpassive other .....	1,286.							1,286.
Total Schedule E (page 2) .....	1,286.					3,698.	3,538.	1,126.
<b>FORM 4797</b>								
Section 1231 gain (loss) .....								
Section 179 recapture on disposition								
<b>SCHEDULE D</b>								
Net short-term cap. gain (loss) .....								
Net long-term cap. gain (loss) .....								
Section 1256 contracts & straddles ...								
<b>FORM 4952</b>								
Investment interest expense - Sch. A								
Other net investment income .....	1,286.							1,286.
<b>ITEMIZED DEDUCTIONS</b>								
Charitable contributions .....								
Deductions related to portfolio income								
Other .....								

INCOME FROM PASSTHROUGH STATEMENT, PAGE 2

2024

SCHEDULE E

Name Rabiel Amirian

SSN/EIN 130-68-4150

Passthrough 97212 VENTURES LP

ID 87-4426669

Taxpayer

Partnership

Material Participating Real

Est. Professional

	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
<b>INTEREST AND DIVIDENDS</b>								
Interest income .....								
Interest from U.S. bonds .....								
Ordinary dividends .....								
Qualified dividends .....								
Tax-exempt interest income .....								
<b>FORM 6251</b>								
Depreciation adjustment after 12/31/86								
Adjusted gain or loss .....								
Beneficiary's AMT adjustment .....								
Depletion (other than oil) .....								
Other .....								
<b>MISCELLANEOUS</b>								
Self-employment earnings (loss)/Wages								
Gross farming & fishing inc .....								
Royalties .....								
Royalty expenses/depletion .....								
Undistributed capital gains credit .....								
Backup withholding .....								
Credit for estimated tax .....								
Cancellation of debt .....								
Medical insurance - 1040 .....								
Dependent care benefits .....								
Retirement plans .....								
Passthrough adjustment to Form 1040								
Penalty on early withdrawal of savings								
NOL .....								
Other taxes/recapture of credits .....								
Credits .....								
Casualty and theft loss .....								
<b>FORM 8995</b>								
Qualified business income .....								
Qualified service income .....								
Section 199A W-2 wages .....								
Section 199A unadjusted basis .....								



INCOME FROM PASSTHROUGH STATEMENT, PAGE 1

2024

**SCHEDULE E**

Name Rabiel Amirian

SSN/EIN 130-68-4150

Passthrough Brooklyn Dental Smiles, P.C.

ID 82-2749704

Taxpayer

S Corporation

Nonpassive	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
<b>SCHEDULE E, PAGE 2</b>								
Ordinary business income (loss) .....	-6,955.							
Rental real estate income (loss) .....								
Other net rental income (loss) .....								
Intangible drilling costs/dry hole costs								
Self-charged passive interest expense								
Guaranteed payments .....								
Section 179 and carryover .....								
Disallowed section 179 expense .....								
Excess farm loss .....								
Net income (loss) .....	-6,955.							-6,955.
First passive other .....								
Second passive other .....								
Cost depletion .....								
Percentage depletion .....								
Depletion carryover .....								
Disallowed due to 65% limitation .....								
Unreimbursed expenses (nonpassive)								
Nonpassive other .....								
Total Schedule E (page 2) .....	-6,955.							-6,955.
<b>FORM 4797</b>								
Section 1231 gain (loss) .....								
Section 179 recapture on disposition								
<b>SCHEDULE D</b>								
Net short-term cap. gain (loss) .....								
Net long-term cap. gain (loss) .....								
Section 1256 contracts & straddles ...								
<b>FORM 4952</b>								
Investment interest expense - Sch. A								
Other net investment income .....								
<b>ITEMIZED DEDUCTIONS</b>								
Charitable contributions .....								
Deductions related to portfolio income								
Other .....								

INCOME FROM PASSTHROUGH STATEMENT, PAGE 2

2024

SCHEDULE E

Name Rabiel Amirian

SSN/EIN 130-68-4150

Passthrough Brooklyn Dental Smiles, P.C.

ID 82-2749704

Taxpayer

S Corporation

Nonpassive	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
<b>INTEREST AND DIVIDENDS</b>								
Interest income .....								
Interest from U.S. bonds .....								
Ordinary dividends .....								
Qualified dividends .....								
Tax-exempt interest income .....								
<b>FORM 6251</b>								
Depreciation adjustment after 12/31/86								
Adjusted gain or loss .....								
Beneficiary's AMT adjustment .....								
Depletion (other than oil) .....								
Other .....								
<b>MISCELLANEOUS</b>								
Self-employment earnings (loss)/Wages								
Gross farming & fishing inc .....								
Royalties .....								
Royalty expenses/depletion .....								
Undistributed capital gains credit .....								
Backup withholding .....								
Credit for estimated tax .....								
Cancellation of debt .....								
Medical insurance - 1040 .....								
Dependent care benefits .....								
Retirement plans .....								
Passthrough adjustment to Form 1040								
Penalty on early withdrawal of savings								
NOL .....								
Other taxes/recapture of credits .....								
Credits .....								
Casualty and theft loss .....								
<b>FORM 8995</b>								
Qualified business income .....								
Qualified service income .....								
Section 199A W-2 wages .....								
Section 199A unadjusted basis .....								

INCOME FROM PASSTHROUGH STATEMENT, PAGE 1

2024

**SCHEDULE E**

Name Rabiel Amirian

SSN/EIN 130-68-4150

Passthrough Mazal Tov 1438 Harrison LLC

ID 87-3935675

Taxpayer

Partnership

Material Participating Real

Est. Professional

	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
<b>SCHEDULE E, PAGE 2</b>								
Ordinary business income (loss) .....								
Rental real estate income (loss) .....	- 31,948.							
Other net rental income (loss) .....								
Intangible drilling costs/dry hole costs								
Self-charged passive interest expense								
Guaranteed payments .....								
Section 179 and carryover .....								
Disallowed section 179 expense .....								
Excess farm loss .....								
Net income (loss) .....	- 31,948.					23,673.	22,651.	- 32,970.
First passive other .....								
Second passive other .....								
Cost depletion .....								
Percentage depletion .....								
Depletion carryover .....								
Disallowed due to 65% limitation .....								
Unreimbursed expenses (nonpassive)								
Nonpassive other .....								
Total Schedule E (page 2) .....	- 31,948.					23,673.	22,651.	- 32,970.
<b>FORM 4797</b>								
Section 1231 gain (loss) .....								
Section 179 recapture on disposition								
<b>SCHEDULE D</b>								
Net short-term cap. gain (loss) .....								
Net long-term cap. gain (loss) .....								
Section 1256 contracts & straddles ...								
<b>FORM 4952</b>								
Investment interest expense - Sch. A								
Other net investment income .....								
<b>ITEMIZED DEDUCTIONS</b>								
Charitable contributions .....								
Deductions related to portfolio income								
Other .....								

INCOME FROM PASSTHROUGH STATEMENT, PAGE 2

2024

SCHEDULE E

Name Rabiel Amirian

SSN/EIN 130-68-4150

Passthrough Mazal Tov 1438 Harrison LLC

ID 87-3935675

Taxpayer

Partnership

Material Participating Real

Est. Professional

	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
<b>INTEREST AND DIVIDENDS</b>								
Interest income .....								
Interest from U.S. bonds .....								
Ordinary dividends .....								
Qualified dividends .....								
Tax-exempt interest income .....								
<b>FORM 6251</b>								
Depreciation adjustment after 12/31/86								
Adjusted gain or loss .....								
Beneficiary's AMT adjustment .....								
Depletion (other than oil) .....								
Other .....								
<b>MISCELLANEOUS</b>								
Self-employment earnings (loss)/Wages								
Gross farming & fishing inc .....								
Royalties .....								
Royalty expenses/depletion .....								
Undistributed capital gains credit .....								
Backup withholding .....								
Credit for estimated tax .....								
Cancellation of debt .....								
Medical insurance - 1040 .....								
Dependent care benefits .....								
Retirement plans .....								
Passthrough adjustment to Form 1040								
Penalty on early withdrawal of savings								
NOL .....								
Other taxes/recapture of credits .....								
Credits .....								
Casualty and theft loss .....								
<b>FORM 8995</b>								
Qualified business income .....								
Qualified service income .....								
Section 199A W-2 wages .....								
Section 199A unadjusted basis .....	538,124.							538,124.

INCOME FROM PASSTHROUGH STATEMENT, PAGE 1

2024

**SCHEDULE E**

Name Rabiel Amirian

SSN/EIN 130-68-4150

Passthrough Revere Partners RF, LP - A4

ID 35-2784921

Taxpayer

Partnership

Material Participating Real  
Est. Professional

	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
<b>SCHEDULE E, PAGE 2</b>								
Ordinary business income (loss) .....								
Rental real estate income (loss) .....								
Other net rental income (loss) .....								
Intangible drilling costs/dry hole costs								
Self-charged passive interest expense								
Guaranteed payments .....								
Section 179 and carryover .....								
Disallowed section 179 expense .....								
Excess farm loss .....								
Net income (loss) .....						399.	382.	-17.
First passive other .....								
Second passive other .....								
Cost depletion .....								
Percentage depletion .....								
Depletion carryover .....								
Disallowed due to 65% limitation .....								
Unreimbursed expenses (nonpassive)								
Nonpassive other .....								
Total Schedule E (page 2) .....						399.	382.	-17.
<b>FORM 4797</b>								
Section 1231 gain (loss) .....								
Section 179 recapture on disposition								
<b>SCHEDULE D</b>								
Net short-term cap. gain (loss) .....								
Net long-term cap. gain (loss) .....								
Section 1256 contracts & straddles ...								
<b>FORM 4952</b>								
Investment interest expense - Sch. A								
Other net investment income .....								
<b>ITEMIZED DEDUCTIONS</b>								
Charitable contributions .....								
Deductions related to portfolio income								
Other .....								

INCOME FROM PASSTHROUGH STATEMENT, PAGE 2

2024

SCHEDULE E

Name Rabiel Amirian

SSN/EIN 130-68-4150

Passthrough Revere Partners RF, LP - A4

ID 35-2784921

Taxpayer

Partnership

Material Participating Real

Est. Professional

	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
<b>INTEREST AND DIVIDENDS</b>								
Interest income .....								
Interest from U.S. bonds .....								
Ordinary dividends .....								
Qualified dividends .....								
Tax-exempt interest income .....								
<b>FORM 6251</b>								
Depreciation adjustment after 12/31/86								
Adjusted gain or loss .....								
Beneficiary's AMT adjustment .....								
Depletion (other than oil) .....								
Other .....								
<b>MISCELLANEOUS</b>								
Self-employment earnings (loss)/Wages								
Gross farming & fishing inc .....								
Royalties .....								
Royalty expenses/depletion .....								
Undistributed capital gains credit .....								
Backup withholding .....								
Credit for estimated tax .....								
Cancellation of debt .....								
Medical insurance - 1040 .....								
Dependent care benefits .....								
Retirement plans .....								
Passthrough adjustment to Form 1040								
Penalty on early withdrawal of savings								
NOL .....								
Other taxes/recapture of credits .....								
Credits .....								
Casualty and theft loss .....								
<b>FORM 8995</b>								
Qualified business income .....								
Qualified service income .....								
Section 199A W-2 wages .....								
Section 199A unadjusted basis .....								

INCOME FROM PASSTHROUGH STATEMENT, PAGE 1

2024

**SCHEDULE E**

Name Rabiel Amirian

SSN/EIN 130-68-4150

Passthrough Revere Partners RF, LP - B3

ID 88-4289819

Taxpayer

Partnership

Material Participating Real

Est. Professional

	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
<b>SCHEDULE E, PAGE 2</b>								
Ordinary business income (loss) .....								
Rental real estate income (loss) .....								
Other net rental income (loss) .....								
Intangible drilling costs/dry hole costs								
Self-charged passive interest expense								
Guaranteed payments .....								
Section 179 and carryover .....								
Disallowed section 179 expense .....								
Excess farm loss .....								
Net income (loss) .....								
First passive other .....								
Second passive other .....								
Cost depletion .....								
Percentage depletion .....								
Depletion carryover .....								
Disallowed due to 65% limitation .....								
Unreimbursed expenses (nonpassive)								
Nonpassive other .....								
Total Schedule E (page 2) .....								
<b>FORM 4797</b>								
Section 1231 gain (loss) .....								
Section 179 recapture on disposition								
<b>SCHEDULE D</b>								
Net short-term cap. gain (loss) .....								
Net long-term cap. gain (loss) .....	-1,397.							-1,397.
Section 1256 contracts & straddles ...								
<b>FORM 4952</b>								
Investment interest expense - Sch. A								
Other net investment income .....								
<b>ITEMIZED DEDUCTIONS</b>								
Charitable contributions .....								
Deductions related to portfolio income								
Other .....								

INCOME FROM PASSTHROUGH STATEMENT, PAGE 2

2024

SCHEDULE E

Name Rabiel Amirian

SSN/EIN 130-68-4150

Passthrough Revere Partners RF, LP - B3

ID 88-4289819

Taxpayer

Partnership

Material Participating Real

Est. Professional

	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
<b>INTEREST AND DIVIDENDS</b>								
Interest income .....	20.							20.
Interest from U.S. bonds .....								
Ordinary dividends .....								
Qualified dividends .....								
Tax-exempt interest income .....								
<b>FORM 6251</b>								
Depreciation adjustment after 12/31/86								
Adjusted gain or loss .....								
Beneficiary's AMT adjustment .....								
Depletion (other than oil) .....								
Other .....								
<b>MISCELLANEOUS</b>								
Self-employment earnings (loss)/Wages								
Gross farming & fishing inc .....								
Royalties .....								
Royalty expenses/depletion .....								
Undistributed capital gains credit .....								
Backup withholding .....								
Credit for estimated tax .....								
Cancellation of debt .....								
Medical insurance - 1040 .....								
Dependent care benefits .....								
Retirement plans .....								
Passthrough adjustment to Form 1040								
Penalty on early withdrawal of savings								
NOL .....								
Other taxes/recapture of credits .....								
Credits .....								
Casualty and theft loss .....								
<b>FORM 8995</b>								
Qualified business income .....								
Qualified service income .....								
Section 199A W-2 wages .....								
Section 199A unadjusted basis .....								



INCOME FROM PASSTHROUGH STATEMENT, PAGE 1

2024

**SCHEDULE E**

Name Rabiel Amirian

SSN/EIN 130-68-4150

Passthrough Revere Partners RF, LP - B2

ID 88-3353680

Taxpayer

Partnership

Material Participating Real  
Est. Professional

	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
<b>SCHEDULE E, PAGE 2</b>								
Ordinary business income (loss) .....								
Rental real estate income (loss) .....								
Other net rental income (loss) .....								
Intangible drilling costs/dry hole costs								
Self-charged passive interest expense								
Guaranteed payments .....								
Section 179 and carryover .....								
Disallowed section 179 expense .....								
Excess farm loss .....								
Net income (loss) .....						125.	120.	-5.
First passive other .....								
Second passive other .....								
Cost depletion .....								
Percentage depletion .....								
Depletion carryover .....								
Disallowed due to 65% limitation .....								
Unreimbursed expenses (nonpassive)								
Nonpassive other .....								
Total Schedule E (page 2) .....						125.	120.	-5.
<b>FORM 4797</b>								
Section 1231 gain (loss) .....								
Section 179 recapture on disposition								
<b>SCHEDULE D</b>								
Net short-term cap. gain (loss) .....								
Net long-term cap. gain (loss) .....	434.							434.
Section 1256 contracts & straddles ...								
<b>FORM 4952</b>								
Investment interest expense - Sch. A								
Other net investment income .....								
<b>ITEMIZED DEDUCTIONS</b>								
Charitable contributions .....								
Deductions related to portfolio income								
Other .....								

INCOME FROM PASSTHROUGH STATEMENT, PAGE 2

2024

SCHEDULE E

Name Rabiel Amirian

SSN/EIN 130-68-4150

Passthrough Revere Partners RF, LP - B2

ID 88-3353680

Taxpayer

Partnership

Material Participating Real

Est. Professional

	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
<b>INTEREST AND DIVIDENDS</b>								
Interest income .....	266.							266.
Interest from U.S. bonds .....								
Ordinary dividends .....								
Qualified dividends .....								
Tax-exempt interest income .....								
<b>FORM 6251</b>								
Depreciation adjustment after 12/31/86								
Adjusted gain or loss .....								
Beneficiary's AMT adjustment .....								
Depletion (other than oil) .....								
Other .....								
<b>MISCELLANEOUS</b>								
Self-employment earnings (loss)/Wages								
Gross farming & fishing inc .....								
Royalties .....								
Royalty expenses/depletion .....								
Undistributed capital gains credit .....								
Backup withholding .....								
Credit for estimated tax .....								
Cancellation of debt .....								
Medical insurance - 1040 .....								
Dependent care benefits .....								
Retirement plans .....								
Passthrough adjustment to Form 1040								
Penalty on early withdrawal of savings								
NOL .....								
Other taxes/recapture of credits .....								
Credits .....								
Casualty and theft loss .....								
<b>FORM 8995</b>								
Qualified business income .....								
Qualified service income .....								
Section 199A W-2 wages .....								
Section 199A unadjusted basis .....								

**INCOME FROM PASSTHROUGH STATEMENT, PAGE 1**

**2024**

**SCHEDULE E**

**Name** Rabiel Amirian

**SSN/EIN** 130-68-4150

**Passthrough** Revere Partners RF, LP - B1

**ID** 61-2064633

**Taxpayer**

**Partnership**

**Material Participating Real  
Est. Professional**

	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
<b>SCHEDULE E, PAGE 2</b>								
Ordinary business income (loss) .....								
Rental real estate income (loss) .....								
Other net rental income (loss) .....								
Intangible drilling costs/dry hole costs								
Self-charged passive interest expense								
Guaranteed payments .....								
Section 179 and carryover .....								
Disallowed section 179 expense .....								
Excess farm loss .....								
Net income (loss) .....								
First passive other .....								
Second passive other .....								
Cost depletion .....								
Percentage depletion .....								
Depletion carryover .....								
Disallowed due to 65% limitation .....								
Unreimbursed expenses (nonpassive)								
Nonpassive other .....								
Total Schedule E (page 2) .....								
<b>FORM 4797</b>								
Section 1231 gain (loss) .....								
Section 179 recapture on disposition								
<b>SCHEDULE D</b>								
Net short-term cap. gain (loss) .....								
Net long-term cap. gain (loss) .....								
Section 1256 contracts & straddles ...								
<b>FORM 4952</b>								
Investment interest expense - Sch. A								
Other net investment income .....								
<b>ITEMIZED DEDUCTIONS</b>								
Charitable contributions .....								
Deductions related to portfolio income								
Other .....								

INCOME FROM PASSTHROUGH STATEMENT, PAGE 2

2024

SCHEDULE E

Name Rabiel Amirian

SSN/EIN 130-68-4150

Passthrough Revere Partners RF, LP - B1

ID 61-2064633

Taxpayer

Partnership

Material Participating Real

Est. Professional

	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
<b>INTEREST AND DIVIDENDS</b>								
Interest income .....								
Interest from U.S. bonds .....								
Ordinary dividends .....								
Qualified dividends .....								
Tax-exempt interest income .....								
<b>FORM 6251</b>								
Depreciation adjustment after 12/31/86								
Adjusted gain or loss .....								
Beneficiary's AMT adjustment .....								
Depletion (other than oil) .....								
Other .....								
<b>MISCELLANEOUS</b>								
Self-employment earnings (loss)/Wages								
Gross farming & fishing inc .....								
Royalties .....								
Royalty expenses/depletion .....								
Undistributed capital gains credit .....								
Backup withholding .....								
Credit for estimated tax .....								
Cancellation of debt .....								
Medical insurance - 1040 .....								
Dependent care benefits .....								
Retirement plans .....								
Passthrough adjustment to Form 1040								
Penalty on early withdrawal of savings								
NOL .....								
Other taxes/recapture of credits .....								
Credits .....								
Casualty and theft loss .....								
<b>FORM 8995</b>								
Qualified business income .....								
Qualified service income .....								
Section 199A W-2 wages .....								
Section 199A unadjusted basis .....								

**INCOME FROM PASSTHROUGH STATEMENT, PAGE 1**

**2024**

**SCHEDULE E**

**Name** Rabiel Amirian

**SSN/EIN** 130-68-4150

**Passthrough** Revere Partners RF, LP - B4

**ID** 92-1425937

**Taxpayer**

**Partnership**

**Material Participating Real  
Est. Professional**

	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
<b>SCHEDULE E, PAGE 2</b>								
Ordinary business income (loss) .....								
Rental real estate income (loss) .....								
Other net rental income (loss) .....								
Intangible drilling costs/dry hole costs								
Self-charged passive interest expense								
Guaranteed payments .....								
Section 179 and carryover .....								
Disallowed section 179 expense .....								
Excess farm loss .....								
Net income (loss) .....								
First passive other .....								
Second passive other .....								
Cost depletion .....								
Percentage depletion .....								
Depletion carryover .....								
Disallowed due to 65% limitation .....								
Unreimbursed expenses (nonpassive)								
Nonpassive other .....								
Total Schedule E (page 2) .....								
<b>FORM 4797</b>								
Section 1231 gain (loss) .....								
Section 179 recapture on disposition								
<b>SCHEDULE D</b>								
Net short-term cap. gain (loss) .....								
Net long-term cap. gain (loss) .....								
Section 1256 contracts & straddles ...								
<b>FORM 4952</b>								
Investment interest expense - Sch. A								
Other net investment income .....								
<b>ITEMIZED DEDUCTIONS</b>								
Charitable contributions .....								
Deductions related to portfolio income								
Other .....								

INCOME FROM PASSTHROUGH STATEMENT, PAGE 2

2024

SCHEDULE E

Name Rabiel Amirian

SSN/EIN 130-68-4150

Passthrough Revere Partners RF, LP - B4

ID 92-1425937

Taxpayer

Partnership

Material Participating Real

Est. Professional

	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
<b>INTEREST AND DIVIDENDS</b>								
Interest income .....								
Interest from U.S. bonds .....								
Ordinary dividends .....								
Qualified dividends .....								
Tax-exempt interest income .....								
<b>FORM 6251</b>								
Depreciation adjustment after 12/31/86								
Adjusted gain or loss .....								
Beneficiary's AMT adjustment .....								
Depletion (other than oil) .....								
Other .....								
<b>MISCELLANEOUS</b>								
Self-employment earnings (loss)/Wages								
Gross farming & fishing inc .....								
Royalties .....								
Royalty expenses/depletion .....								
Undistributed capital gains credit .....								
Backup withholding .....								
Credit for estimated tax .....								
Cancellation of debt .....								
Medical insurance - 1040 .....								
Dependent care benefits .....								
Retirement plans .....								
Passthrough adjustment to Form 1040								
Penalty on early withdrawal of savings								
NOL .....								
Other taxes/recapture of credits .....								
Credits .....								
Casualty and theft loss .....								
<b>FORM 8995</b>								
Qualified business income .....								
Qualified service income .....								
Section 199A W-2 wages .....								
Section 199A unadjusted basis .....								

INCOME FROM PASSTHROUGH STATEMENT, PAGE 1

2024

**SCHEDULE E**

Name Rabiel Amirian

SSN/EIN 130-68-4150

Passthrough Brooklyn Gentle Dental PC

ID 82-2764001

Taxpayer

S Corporation

Nonpassive	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
<b>SCHEDULE E, PAGE 2</b>								
Ordinary business income (loss) .....								
Rental real estate income (loss) .....								
Other net rental income (loss) .....								
Intangible drilling costs/dry hole costs								
Self-charged passive interest expense								
Guaranteed payments .....								
Section 179 and carryover .....								
Disallowed section 179 expense .....								
Excess farm loss .....								
Net income (loss) .....								
First passive other .....								
Second passive other .....								
Cost depletion .....								
Percentage depletion .....								
Depletion carryover .....								
Disallowed due to 65% limitation .....								
Unreimbursed expenses (nonpassive)								
Nonpassive other .....								
Total Schedule E (page 2) .....								
<b>FORM 4797</b>								
Section 1231 gain (loss) .....								
Section 179 recapture on disposition								
<b>SCHEDULE D</b>								
Net short-term cap. gain (loss) .....								
Net long-term cap. gain (loss) .....								
Section 1256 contracts & straddles ...								
<b>FORM 4952</b>								
Investment interest expense - Sch. A								
Other net investment income .....								
<b>ITEMIZED DEDUCTIONS</b>								
Charitable contributions .....								
Deductions related to portfolio income								
Other .....								

INCOME FROM PASSTHROUGH STATEMENT, PAGE 2

2024

SCHEDULE E

Name Rabiel Amirian

SSN/EIN 130-68-4150

Passthrough Brooklyn Gentle Dental PC

ID 82-2764001

Taxpayer

S Corporation

Nonpassive	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
<b>INTEREST AND DIVIDENDS</b>								
Interest income .....								
Interest from U.S. bonds .....								
Ordinary dividends .....								
Qualified dividends .....								
Tax-exempt interest income .....								
<b>FORM 6251</b>								
Depreciation adjustment after 12/31/86								
Adjusted gain or loss .....								
Beneficiary's AMT adjustment .....								
Depletion (other than oil) .....								
Other .....								
<b>MISCELLANEOUS</b>								
Self-employment earnings (loss)/Wages								
Gross farming & fishing inc .....								
Royalties .....								
Royalty expenses/depletion .....								
Undistributed capital gains credit .....								
Backup withholding .....								
Credit for estimated tax .....								
Cancellation of debt .....								
Medical insurance - 1040 .....								
Dependent care benefits .....								
Retirement plans .....								
Passthrough adjustment to Form 1040								
Penalty on early withdrawal of savings								
NOL .....								
Other taxes/recapture of credits .....								
Credits .....								
Casualty and theft loss .....								
<b>FORM 8995</b>								
Qualified business income .....								
Qualified service income .....								
Section 199A W-2 wages .....								
Section 199A unadjusted basis .....								



INCOME FROM PASSTHROUGH STATEMENT, PAGE 1

2024

**SCHEDULE E**

Name Rabiel Amirian

SSN/EIN 130-68-4150

Passthrough MASTERWORKS 085, LLC

ID 87-2623918

Taxpayer

Publicly Traded Partnership

Material Participating Real

Est. Professional

	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
<b>SCHEDULE E, PAGE 2</b>								
Ordinary business income (loss) .....								
Rental real estate income (loss) .....								
Other net rental income (loss) .....								
Intangible drilling costs/dry hole costs								
Self-charged passive interest expense								
Guaranteed payments .....								
Section 179 and carryover .....								
Disallowed section 179 expense .....								
Excess farm loss .....								
Net income (loss) .....								
First passive other .....								
Second passive other .....								
Cost depletion .....								
Percentage depletion .....								
Depletion carryover .....								
Disallowed due to 65% limitation .....								
Unreimbursed expenses (nonpassive)								
Nonpassive other .....								
Total Schedule E (page 2) .....								
<b>FORM 4797</b>								
Section 1231 gain (loss) .....								
Section 179 recapture on disposition								
<b>SCHEDULE D</b>								
Net short-term cap. gain (loss) .....								
Net long-term cap. gain (loss) .....								
Section 1256 contracts & straddles ...								
<b>FORM 4952</b>								
Investment interest expense - Sch. A								
Other net investment income .....								
<b>ITEMIZED DEDUCTIONS</b>								
Charitable contributions .....								
Deductions related to portfolio income								
Other .....								

INCOME FROM PASSTHROUGH STATEMENT, PAGE 2

2024

**SCHEDULE E**

Name Rabiel Amirian

SSN/EIN 130-68-4150

Passthrough MASTERWORKS 085, LLC

ID 87-2623918

Taxpayer

Publicly Traded Partnership

Material Participating Real

Est. Professional

	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
<b>INTEREST AND DIVIDENDS</b>								
Interest income .....								
Interest from U.S. bonds .....								
Ordinary dividends .....								
Qualified dividends .....								
Tax-exempt interest income .....								
<b>FORM 6251</b>								
Depreciation adjustment after 12/31/86								
Adjusted gain or loss .....								
Beneficiary's AMT adjustment .....								
Depletion (other than oil) .....								
Other .....								
<b>MISCELLANEOUS</b>								
Self-employment earnings (loss)/Wages								
Gross farming & fishing inc .....								
Royalties .....								
Royalty expenses/depletion .....								
Undistributed capital gains credit .....								
Backup withholding .....								
Credit for estimated tax .....								
Cancellation of debt .....								
Medical insurance - 1040 .....								
Dependent care benefits .....								
Retirement plans .....								
Passthrough adjustment to Form 1040								
Penalty on early withdrawal of savings								
NOL .....								
Other taxes/recapture of credits .....								
Credits .....								
Casualty and theft loss .....								
<b>FORM 8995</b>								
Qualified business income .....								
Qualified service income .....								
Section 199A W-2 wages .....								
Section 199A unadjusted basis .....								

**INCOME FROM PASSTHROUGH STATEMENT, PAGE 1**

**2024**

**SCHEDULE E**

**Name** Rabiel Amirian

**SSN/EIN** 130-68-4150

**Passthrough** Regal Dental Alliance LLC

**ID** 88-1532474

**Taxpayer**

**Partnership**

Other Passive	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
<b>SCHEDULE E, PAGE 2</b>								
Ordinary business income (loss) .....	13,027.							
Rental real estate income (loss) .....								
Other net rental income (loss) .....								
Intangible drilling costs/dry hole costs								
Self-charged passive interest expense								
Guaranteed payments .....								
Section 179 and carryover .....								
Disallowed section 179 expense .....								
Excess farm loss .....								
Net income (loss) .....	13,027.							13,027.
First passive other .....								
Second passive other .....								
Cost depletion .....								
Percentage depletion .....								
Depletion carryover .....								
Disallowed due to 65% limitation .....								
Unreimbursed expenses (nonpassive)								
Nonpassive other .....								
Total Schedule E (page 2) .....	13,027.							13,027.
<b>FORM 4797</b>								
Section 1231 gain (loss) .....								
Section 179 recapture on disposition								
<b>SCHEDULE D</b>								
Net short-term cap. gain (loss) .....								
Net long-term cap. gain (loss) .....								
Section 1256 contracts & straddles ...								
<b>FORM 4952</b>								
Investment interest expense - Sch. A								
Other net investment income .....								
<b>ITEMIZED DEDUCTIONS</b>								
Charitable contributions .....								
Deductions related to portfolio income								
Other .....								

INCOME FROM PASSTHROUGH STATEMENT, PAGE 2

2024

SCHEDULE E

Name Rabiel Amirian

SSN/EIN 130-68-4150

Passthrough Regal Dental Alliance LLC

ID 88-1532474

Taxpayer

Partnership

Other Passive	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
<b>INTEREST AND DIVIDENDS</b>								
Interest income .....								
Interest from U.S. bonds .....								
Ordinary dividends .....								
Qualified dividends .....								
Tax-exempt interest income .....								
<b>FORM 6251</b>								
Depreciation adjustment after 12/31/86								
Adjusted gain or loss .....								
Beneficiary's AMT adjustment .....								
Depletion (other than oil) .....								
Other .....								
<b>MISCELLANEOUS</b>								
Self-employment earnings (loss)/Wages	13,027.							13,027.
Gross farming & fishing inc .....								
Royalties .....								
Royalty expenses/depletion .....								
Undistributed capital gains credit .....								
Backup withholding .....								
Credit for estimated tax .....								
Cancellation of debt .....								
Medical insurance - 1040 .....								
Dependent care benefits .....								
Retirement plans .....								
Passthrough adjustment to Form 1040								
Penalty on early withdrawal of savings								
NOL .....								
Other taxes/recapture of credits .....								
Credits .....								
Casualty and theft loss .....								
<b>FORM 8995</b>								
Qualified business income .....								
Qualified service income .....								
Section 199A W-2 wages .....	1,313,781.							1,313,781.
Section 199A unadjusted basis .....								

## Statement of Rental and Royalty Income

[illegible]

2024 DEPRECIATION AND AMORTIZATION REPORT

RNA 26 Equities, LLC - 142 Joralemon S

SCHEDULE E- 1

Asset No.	Description	Date Acquired	Method	Life	C o n v	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
15	142 Joralemon - B Closing Costs	06/18/24	SL	39.00	MM	19I	26,150.				26,150.			363.	363.
16	#6A Loan Closing Cost 2025	06/18/24		120M		42	8,733.				8,733.			437.	437.
17	#6B Loan Closing Cost 2025	06/18/24		120M		42	7,745.				7,745.			387.	387.
18	#6CDEF Loan Closing Cost 2025	06/18/24		120M		42	9,480.				9,480.			474.	474.
	Buildings														
1	142 Joralemon St - 6CD	12/10/15	SL	39.00	MM	17	306,277.				306,277.	63,152.		7,853.	71,005.
3	142 Joralemon St - 6EF	12/10/15	SL	39.00	MM	17	382,630.				382,630.	78,897.		9,811.	88,708.
5	Closing costs	12/10/15	SL	39.00	MM	17	9,175.				9,175.	1,890.		235.	2,125.
6	142 Joralemon - 6A	01/05/17	SL	39.00	MM	17	368,989.				368,989.	65,847.		9,461.	75,308.
13	142 Joralemon - B	06/18/24	SL	39.00	MM	19I	480,000.				480,000.			6,667.	6,667.
	* Sch E Total Buildings						1,547,071.				1,547,071.	209,786.		34,027.	243,813.
	Land														
2	Land - Unit CD	12/10/15	L				34,031.				34,031.			0.	0.
4	Land - Unit EF	12/10/15	L				42,514.				42,514.			0.	0.
7	Land-142 Joralemon - 6A	01/05/17	L				40,999.				40,999.			0.	0.
14	Land-142 Joralemon - 6B	06/18/24	L				120,000.				120,000.			0.	0.
	* Sch E Total Land						237,544.				237,544.			0.	0.

428111 04-01-24

(D) - Asset disposed

\* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

## 2024 DEPRECIATION AND AMORTIZATION REPORT

RNA 26 Equities, LLC - 142 Joralemon S

SCHEDULE E- 1

[illegible]

2024 DEPRECIATION AND AMORTIZATION REPORT

Hampshire Road 134 LLC - 134 Hampshire

SCHEDULE E- 2

Asset No.	Description	Date Acquired	Method	Life	C o n v	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
	Buildings														
8	134 Hampshire Rd	06/30/15	SL	39.00	MM	17	664,000.	.5000			664,000.	153,226.		17,026.	170,252.
	Less Exclusion						-332,000.				-332,000.	-76,613.		-8,513.	-85,126.
	* Sch E Total Buildings						332,000.				332,000.	76,613.		8,513.	85,126.
	Land														
9	Land-134 Hampshire	06/30/15	L				166,000.	.5000			166,000.			0.	0.
	Less Exclusion						-83,000.				-83,000.			0.	0.
	* Sch E Total Land						83,000.				83,000.			0.	0.
	* Grand Total Sch E Depr. & Amort.						415,000.				415,000.	76,613.		8,513.	85,126.



Schedule E - Two-Year Comparison Worksheet

2024

Property Name: RNA 26 Equities, LLC - 142 Joralemon Street, Brooklyn, NY 11

Description	Tax Year 2023	Tax Year 2024	Increase (Decrease)
INCOME			
Rents received	62,400.	78,950.	16,550.
EXPENSES			
Mortgage interest	35,198.	0.	-35,198.
Other interest	0.	56,084.	56,084.
Repairs	0.	952.	952.
Other	180.	159,998.	159,818.
Subtotal	35,378.	217,034.	181,656.
Depreciation expense or depletion	27,360.	34,390.	7,030.
Total expenses	62,738.	251,424.	188,686.
Income or (loss)	-338.	-172,474.	-172,136.
Deductible rental loss *	0.	-175,761.	-175,761.
* Includes passive activity loss			

Schedule E - Two-Year Comparison Worksheet

2024

Property Name: Hampshire Road 134 LLC - 134 Hampshire Rd, Great Neck, NY 11

Description	Tax Year 2023	Tax Year 2024	Increase (Decrease)
INCOME			
Rents received	9,094.	7,500.	-1,594.
EXPENSES			
Insurance	106.	0.	-106.
Mortgage interest	734.	0.	-734.
Other interest	0.	624.	624.
Repairs	0.	138.	138.
Taxes	1,060.	0.	-1,060.
Subtotal	1,900.	762.	-1,138.
Depreciation expense or depletion	8,513.	8,513.	0.
Total expenses	10,413.	9,275.	-1,138.
Income or (loss)	-1,319.	-1,775.	-456.
Deductible rental loss *	0.	-2,274.	-2,274.
* Includes passive activity loss			

**SCHEDULE SE  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Self-Employment Tax**

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

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

OMB No. 1545-0074

**2024**

Attachment  
Sequence No. **17**

Name of person with self-employment income (as shown on Form 1040, 1040-SR, 1040-SS, or 1040-NR)

**Rabiel Amirian**

Social security number of person

with self-employment income **130 68 4150**

**Part I Self-Employment Tax**

**Note:** If your only income subject to self-employment tax is **church employee income**, see instructions for how to report your income and the definition of church employee income.

**A** If you are a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361, but you had \$400 or more of **other** net earnings from self-employment, check here and continue with Part I ☐

Skip lines 1a and 1b if you use the farm optional method in Part II. See instructions.

**1a** Net farm profit or (loss) from Sch. F, line 34, and farm partnerships, Sch. K-1 (Form 1065), box 14, code A ... **1a**

If you received social security retirement or disability benefits, enter the amount of Conservation Reserve

**b** Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AQ **1b**

Skip line 2 if you use the nonfarm optional method in Part II. See instructions.

**2** Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order **See Statement 25** **2** **13,027.**

**3** Combine lines 1a, 1b, and 2 **3** **13,027.**

**4a** If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 **4a** **12,030.**

**Note:** If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions

**b** If you elect one or both of the optional methods, enter the total of lines 15 and 17 here **4b**

**c** Combine lines 4a and 4b. If less than \$400, **stop**; you don't owe self-employment tax. **Exception:** If less than \$400 and you had **church employee income**, enter -0- and continue **4c** **12,030.**

**5a** Enter your **church employee income** from Form W-2. See instructions for definition of church employee income **5a**

**b** Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0- **5b**

**6** Add lines 4c and 5b **6** **12,030.**

**7** Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2024 **7** **168,600**

**8a** Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$168,600 or more, skip lines 8b through 10, and go to line 11 **8a** **4,200.**

**b** Unreported tips subject to social security tax from Form 4137, line 10 **8b**

**c** Wages subject to social security tax from Form 8919, line 10 **8c**

**d** Add lines 8a, 8b, and 8c **8d** **4,200.**

**9** Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 **9** **164,400.**

**10** Multiply the **smaller** of line 6 or line 9 by 12.4% (0.124) **10** **1,492.**

**11** Multiply line 6 by 2.9% (0.029) **11** **349.**

**12** **Self-employment tax.** Add lines 10 and 11. Enter here and on **Schedule 2 (Form 1040), line 4, or Form 1040-SS, Part I, line 3** **12** **1,841.**

**13** **Deduction for one-half of self-employment tax.** Multiply line 12 by 50% (0.50). Enter here and on **Schedule 1 (Form 1040), line 15** **13** **921.**

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

Schedule SE (Form 1040) 2024

Part II Optional Methods To Figure Net Earnings (see instructions)

<b>Farm Optional Method.</b> You may use this method <b>only</b> if <b>(a)</b> your gross farm income <sup>1</sup> wasn't more than \$10,380, <b>or (b)</b> your net farm profits <sup>2</sup> were less than \$7,493.		
14	Maximum income for optional methods .....	146,920
15	Enter the <b>smaller</b> of: two-thirds (2/3) of gross farm income <sup>1</sup> (not less than zero) <b>or</b> \$6,920. Also, include this amount on line 4b above .....	15
<b>Nonfarm Optional Method.</b> You may use this method <b>only</b> if <b>(a)</b> your net nonfarm profits <sup>3</sup> were less than \$7,493 and also less than 72.189% of your gross nonfarm income, <sup>4</sup> <b>and (b)</b> you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. <b>Caution:</b> You may use this method no more than five times.		
16	Subtract line 15 from line 14 .....	16
17	Enter the <b>smaller</b> of: two-thirds (2/3) of gross nonfarm income <sup>4</sup> (not less than zero) <b>or</b> the amount on line 16. Also, include this amount on line 4b above .....	17

<sup>1</sup> From Sch. F, line 9; and Sch. K-1 (Form 1065), box 14, code B.  
<sup>2</sup> From Sch. F, line 34; and Sch. K-1 (Form 1065), box 14, code A - minus the amount you would have entered on line 1b had you not used the optional method.

<sup>3</sup> From Sch. C, line 31; and Sch. K-1 (Form 1065), box 14, code A.  
<sup>4</sup> From Sch. C, line 7; and Sch. K-1 (Form 1065), box 14, code C.

Schedule SE (Form 1040) 2024

COPY

NameRabiel Amirian & Natalie Maroof

Identifying number as shown on page 1 of your tax return130-68-4150

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

- a ☐ Section 951A category income
- b ☐ Foreign branch category income
- c ☒ Passive category income
- d ☐ General category income
- e ☐ Section 901(j) income
- f ☐ Certain income re-sourced by treaty
- g ☐ Lump-sum distributions

h Resident of (name of country) Other Countries

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

Part I Taxable Income or Loss From Sources Outside the United States (for category checked above)

	Foreign Country or U.S. Territory			Total (Add cols. A, B, and C.)
	A	B	C	
i Enter the name of the foreign country or U.S. territory	Other Countries	United Kingdom		
1a Gross income from sources within country shown above and of the type checked above:	5,924.			1a 5,924.
b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source. See instructions				
Deductions and losses (Caution: See instructions.):				
2 Expenses definitely related to the income on line 1a (attach statement)				
3 Pro rata share of other deductions not definitely related:				
a Certain itemized deductions or standard deduction	10,000.	10,000.		
b Other deductions (attach statement)				
c Add lines 3a and 3b	10,000.	10,000.		
d Gross foreign source income	5,924.			
e Gross income from all sources	1,576,852.	1,576,852.		
f Divide line 3d by line 3e	.003756852	.000000000		
g Multiply line 3c by line 3f	38.			
4 Pro rata share of interest expense:				
a Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)				
b Other interest expense				
5 Losses from foreign sources				
6 Add lines 2, 3g, 4a, 4b, and 5	38.			6 38.
7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2				7 5,886.

Part II Foreign Taxes Paid or Accrued See Statement 26

Country	Credit is claimed for taxes (you must check one) (j) <input checked="" type="checkbox"/> Paid (k) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued							
		In foreign currency				In U.S. dollars			
		Taxes withheld at source on:			(p) Other foreign taxes paid or accrued	Taxes withheld at source on:			(u) Total foreign taxes paid or accrued (add cols. (q) through (t))
		(l) Date paid or accrued	(m) Dividends	(n) Rents and royalties		(q) Dividends	(r) Rents and royalties	(s) Interest	
A	12/31/24	77.				641.			641.
B									
C									
8	Add lines A through C, column (u). Enter the total here and on line 9, page 2								8 641.

For Paperwork Reduction Act Notice, see instructions. Form 1116 (2024)

**Part III Figuring the Credit**

<b>9</b> Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I .....	<b>9</b>	641.	
<b>10</b> Enter the sum of any carryover of foreign taxes (from Schedule B, line 3, column (xiv)) plus any carrybacks to the current tax year. If you enter an amount on line 10 and you don't need to attach Schedule B, check here (see instructions) <input type="checkbox"/> .....	<b>10</b>		
(If your income was section 951A category income (box a above Part I), leave line 10 blank.)			
<b>11</b> Add lines 9 and 10 .....	<b>11</b>	641.	
<b>12</b> Reduction in foreign taxes .....	<b>12</b>		
<b>13</b> Taxes reclassified under high tax kickout .....	<b>13</b>		
<b>14</b> Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit .....	<b>14</b>		641.
<b>15</b> Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I .....	<b>15</b>	5,886.	
<b>16</b> Adjustments to line 15 .....	<b>16</b>		
<b>17</b> Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 24. However, if you are filing more than one Form 1116, you must complete line 20.) .....	<b>17</b>	5,886.	
<b>18</b> <b>Individuals:</b> Enter the amount from line 15 of your Form 1040, 1040-SR, or 1040-NR. <b>Estates and trusts:</b> Enter your taxable income without the deduction for your exemption .....	<b>18</b>	806,215.	
<b>Caution:</b> If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.			
<b>19</b> Divide line 17 by line 18. If line 17 is more than line 18, enter "1" .....	<b>19</b>		.00730
<b>20</b> <b>Individuals:</b> Enter the total of Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 1z. <b>Estates and trusts:</b> See instructions .....	<b>20</b>		140,039.
<b>Caution:</b> If you are completing line 20 for separate category <b>g</b> (lump-sum distributions), or, if you file Form 8978, Partner's Additional Reporting Year Tax, see instructions.			
<b>21</b> Multiply line 20 by line 19 (maximum amount of credit) .....	<b>21</b>		1,022.
<b>22</b> Increase in limitation (section 960(c)) (see instructions) .....	<b>22</b>		
<b>23</b> Add lines 21 and 22 .....	<b>23</b>		1,022.
<b>24</b> Enter the <b>smaller</b> of line 14 or line 23. If this is the only Form 1116 you are filing, skip lines 25 through 32 and enter this amount on line 33. Otherwise, complete the appropriate line in Part IV .....	<b>24</b>		641.

**Part IV Summary of Credits From Separate Parts III**

<b>25</b> Credit for taxes on section 951A category income .....	<b>25</b>		
<b>26</b> Credit for taxes on foreign branch category income .....	<b>26</b>		
<b>27</b> Credit for taxes on passive category income .....	<b>27</b>		
<b>28</b> Credit for taxes on general category income .....	<b>28</b>		
<b>29</b> Credit for taxes on section 901(j) income .....	<b>29</b>		
<b>30</b> Credit for taxes on certain income re-sourced by treaty .....	<b>30</b>		
<b>31</b> Credit for taxes on lump-sum distributions .....	<b>31</b>		
<b>32</b> Add lines 25 through 31 .....	<b>32</b>		
<b>33</b> Enter the <b>smaller</b> of line 20 or line 32 .....	<b>33</b>		641.
<b>34</b> Reduction of credit for international boycott operations .....	<b>34</b>		
<b>35</b> Subtract line 34 from line 33. This is your <b>foreign tax credit</b> . Enter here and on Schedule 3 (Form 1040), line 1; Form 1041, Schedule G, line 2a; or Form 990-T, Part III, line 1a .....	<b>35</b>		641.

Form **1116** (2024)

Form **4797**

Department of the Treasury  
Internal Revenue Service

**Sales of Business Property**  
(Also Involuntary Conversions and Recapture Amounts  
Under Sections 179 and 280F(b)(2))

Attach to your tax return.

Go to [www.irs.gov/Form4797](http://www.irs.gov/Form4797) for instructions and the latest information.

OMB No. 1545-0184

**2024**

Attachment  
Sequence No. **27**

Name(s) shown on return

Identifying number

**Rabiel Amirian & Natalie Maroof**

**130-68-4150**

- 1a** Enter the gross proceeds from sales or exchanges reported to you for 2024 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 .....
- b** Enter the total amount of gain that you are including on lines 2, 10, and 24 due to the partial dispositions of MACRS assets .....
- c** Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of MACRS assets .....

**1a**

**1b**

**1c**

**Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year** (see instructions)

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
	48 East 63rd Street, LLC						42,318.

- 3** Gain, if any, from Form 4684, line 39 .....
- 4** Section 1231 gain from installment sales from Form 6252, line 26 or 37 .....
- 5** Section 1231 gain or (loss) from like-kind exchanges from Form 8824 .....
- 6** Gain, if any, from line 32, from other than casualty or theft .....
- 7** Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows .....

**3**

**4**

**5**

**6**

**7**

42,318.

**Partnerships and S corporations.** Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120-S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.

**Individuals, partners, S corporation shareholders, and all others.** If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.

- 8** Nonrecaptured net section 1231 losses from prior years. See instructions .....
- 9** Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions .....

**8**

**9**

**Part II Ordinary Gains and Losses** (see instructions)

**10** Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):


- 11** Loss, if any, from line 7 .....
- 12** Gain, if any, from line 7 or amount from line 8, if applicable .....
- 13** Gain, if any, from line 31 .....
- 14** Net gain or (loss) from Form 4684, lines 31 and 38a .....
- 15** Ordinary gain from installment sales from Form 6252, line 25 or 36 .....
- 16** Ordinary gain or (loss) from like-kind exchanges from Form 8824 .....
- 17** Combine lines 10 through 16 .....
- 18** For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.

**11**

**12**

**13**

**14**

**15**

**16**

**17**

**a** If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions .....

**18a**

**b** Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), Part I, line 4 .....

**18b**

LHA For Paperwork Reduction Act Notice, see separate instructions.

Form **4797** (2024)

**Part III** Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19	(a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)		
A					
B					
C					
D					
These columns relate to the properties on lines 19A through 19D.		Property A	Property B	Property C	Property D
20	Gross sales price ( <b>Note:</b> See line 1a before completing.)	20			
21	Cost or other basis plus expense of sale	21			
22	Depreciation (or depletion) allowed or allowable	22			
23	Adjusted basis. Subtract line 22 from line 21	23			
24	Total gain. Subtract line 23 from line 20	24			
25	<b>If section 1245 property:</b>				
a	Depreciation allowed or allowable from line 22	25a			
b	Enter the <b>smaller</b> of line 24 or 25a	25b			
26	<b>If section 1250 property:</b> If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.				
a	Additional depreciation after 1975. See instructions	26a			
b	Applicable percentage multiplied by the <b>smaller</b> of line 24 or line 26a. See instructions	26b			
c	Subtract line 26a from line 24. If residential rental property or line 24 isn't more than line 26a, skip lines 26d and 26e	26c			
d	Additional depreciation after 1969 and before 1976	26d			
e	Enter the <b>smaller</b> of line 26c or 26d	26e			
f	Section 291 amount (corporations only)	26f			
g	Add lines 26b, 26e, and 26f	26g			
27	<b>If section 1252 property:</b> Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership.				
a	Soil, water, and land clearing expenses	27a			
b	Line 27a multiplied by applicable percentage	27b			
c	Enter the <b>smaller</b> of line 24 or 27b	27c			
28	<b>If section 1254 property:</b>				
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion. See instructions	28a			
b	Enter the <b>smaller</b> of line 24 or 28a	28b			
29	<b>If section 1255 property:</b>				
a	Applicable percentage of payments excluded from income under section 126. See instructions	29a			
b	Enter the <b>smaller</b> of line 24 or 29a. See instructions	29b			

**Summary of Part III Gains.** Complete property columns A through D through line 29b before going to line 30.

30	Total gains for all properties. Add property columns A through D, line 24	30	
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	

**Part IV** Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (see instructions)

	(a) Section 179	(b) Section 280F(b)(2)
33	Section 179 expense deduction or depreciation allowable in prior years	33
34	Recomputed depreciation. See instructions	34
35	Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35



Form **6251**Department of the Treasury  
Internal Revenue ServiceDoes not apply  
**Alternative Minimum Tax - Individuals**Attach to Form 1040, 1040-SR, or 1040-NR.  
Go to [www.irs.gov/Form6251](http://www.irs.gov/Form6251) for instructions and the latest information.

OMB No. 1545-0074

**2024**  
Attachment  
Sequence No. **32**

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

Your social security number

**Rabiel Amirian & Natalie Maroof****130 68 4150****Part I Alternative Minimum Taxable Income**

<b>1</b>	Enter the amount from Form 1040 or 1040-SR, line 15, if more than zero. If Form 1040 or 1040-SR, line 15, is zero, subtract line 14 of Form 1040 or 1040-SR from line 11 of Form 1040 or 1040-SR and enter the result here. (If less than zero, enter as a negative amount.)	<b>1</b>	<b>806,215.</b>
<b>2a</b>	If filing Schedule A (Form 1040), enter the taxes from Schedule A, line 7; otherwise, enter the amount from Form 1040 or 1040-SR, line 12	<b>2a</b>	<b>10,000.</b>
<b>b</b>	Tax refund from Schedule 1 (Form 1040), line 1 or line 8z	<b>2b</b>	
<b>c</b>	Investment interest expense (difference between regular tax and AMT)	<b>2c</b>	
<b>d</b>	Depletion (difference between regular tax and AMT)	<b>2d</b>	
<b>e</b>	Net operating loss deduction from Schedule 1 (Form 1040), line 8a. Enter as a positive amount	<b>2e</b>	
<b>f</b>	Alternative tax net operating loss deduction	<b>2f</b>	
<b>g</b>	Interest from specified private activity bonds exempt from the regular tax	<b>2g</b>	
<b>h</b>	Qualified small business stock, see instructions	<b>2h</b>	
<b>i</b>	Exercise of incentive stock options (excess of AMT income over regular tax income)	<b>2i</b>	
<b>j</b>	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	<b>2j</b>	
<b>k</b>	Disposition of property (difference between AMT and regular tax gain or loss)	<b>2k</b>	
<b>l</b>	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	<b>2l</b>	
<b>m</b>	Passive activities (difference between AMT and regular tax income or loss) <b>See Statement 27</b>	<b>2m</b>	<b>0.</b>
<b>n</b>	Loss limitations (difference between AMT and regular tax income or loss)	<b>2n</b>	
<b>o</b>	Circulation costs (difference between regular tax and AMT)	<b>2o</b>	
<b>p</b>	Long-term contracts (difference between AMT and regular tax income)	<b>2p</b>	
<b>q</b>	Mining costs (difference between regular tax and AMT)	<b>2q</b>	
<b>r</b>	Research and experimental costs (difference between regular tax and AMT)	<b>2r</b>	
<b>s</b>	Income from certain installment sales before January 1, 1987	<b>2s</b>	
<b>t</b>	Intangible drilling costs preference	<b>2t</b>	
<b>3</b>	Other adjustments, including income-based related adjustments	<b>3</b>	
<b>4</b>	<b>Alternative minimum taxable income.</b> Combine lines 1 through 3. (If married filing separately and line 4 is more than \$875,950, see instructions.)	<b>4</b>	<b>816,215.</b>

**Part II Alternative Minimum Tax (AMT)**

<b>5</b>	Exemption. <table><tr><td><b>IF your filing status is ...</b></td><td><b>AND line 4 is not over ...</b></td><td><b>THEN enter on line 5 ...</b></td></tr><tr><td>Single or head of household</td><td>\$609,350</td><td>\$85,700</td></tr><tr><td>Married filing jointly or qualifying surviving spouse</td><td>1,218,700</td><td>133,300</td></tr><tr><td>Married filing separately</td><td>609,350</td><td>66,650</td></tr></table> If line 4 is <b>over</b> the amount shown above for your filing status, see instructions.	<b>IF your filing status is ...</b>	<b>AND line 4 is not over ...</b>	<b>THEN enter on line 5 ...</b>	Single or head of household	\$609,350	\$85,700	Married filing jointly or qualifying surviving spouse	1,218,700	133,300	Married filing separately	609,350	66,650	<b>5</b>	<b>133,300.</b>
<b>IF your filing status is ...</b>	<b>AND line 4 is not over ...</b>	<b>THEN enter on line 5 ...</b>													
Single or head of household	\$609,350	\$85,700													
Married filing jointly or qualifying surviving spouse	1,218,700	133,300													
Married filing separately	609,350	66,650													
<b>6</b>	Subtract line 5 from line 4. If more than zero, go to line 7. If zero or less, enter -0- here and on lines 7, 9, and 11, and go to line 10	<b>6</b>	<b>682,915.</b>												
<b>7</b>	<ul style="list-style-type: none"><li>If you are filing Form 2555, see instructions for the amount to enter.</li><li>If you reported capital gain distributions directly on Form 1040 or 1040-SR, line 7; you reported qualified dividends on Form 1040 or 1040-SR, line 3a; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 40 here.</li><li><b>All others:</b> If line 6 is \$232,600 or less (\$116,300 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract \$4,652 (\$2,326 if married filing separately) from the result.</li></ul>	<b>7</b>	<b>126,762.</b>												
<b>8</b>	Alternative minimum tax foreign tax credit (see instructions)	<b>8</b>	<b>641.</b>												
<b>9</b>	Tentative minimum tax. Subtract line 8 from line 7	<b>9</b>	<b>126,121.</b>												
<b>10</b>	Add Form 1040 or 1040-SR, line 16 (minus any tax from Form 4972), and Schedule 2 (Form 1040), line 1z. Subtract from the result Schedule 3 (Form 1040), line 1 and any negative amount reported on Form 8978, line 14 (treated as a positive number). If zero or less, enter -0-. If you used Schedule J to figure your tax on Form 1040 or 1040-SR, line 16, refigure that tax without using Schedule J before completing this line. See instructions	<b>10</b>	<b>139,398.</b>												
<b>11</b>	<b>AMT.</b> Subtract line 10 from line 9. If zero or less, enter -0-. Enter here and on Schedule 2 (Form 1040), line 2	<b>11</b>	<b>0.</b>												

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

419481 12-04-24

Form **6251** (2024)

**Part III Tax Computation Using Maximum Capital Gains Rates**

Complete Part III only if you are required to do so by line 7 or by the Foreign Earned Income Tax Worksheet in the instructions.

<b>12</b> Enter the amount from Form 6251, line 6. If you are filing Form 2555, enter the amount from line 3 of the worksheet in the instructions for line 7 .....	<b>12</b>	682,915.
<b>13</b> Enter the amount from line 4 of the Qualified Dividends and Capital Gain Tax Worksheet in the Instructions for Form 1040 or the amount from line 13 of the Schedule D Tax Worksheet in the Instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, necessary). See instructions. If you are filing Form 2555, see instructions for the amount to enter .....	<b>13</b>	562,904.
<b>14</b> Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary). See instructions. If you are filing Form 2555, see instructions for the amount to enter .....	<b>14</b>	
<b>15</b> If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 13. Otherwise, add lines 13 and 14, and enter the <b>smaller</b> of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555, see instructions for the amount to enter .....	<b>15</b>	562,904.
<b>16</b> Enter the <b>smaller</b> of line 12 or line 15 .....	<b>16</b>	562,904.
<b>17</b> Subtract line 16 from line 12 .....	<b>17</b>	120,011.
<b>18</b> If line 17 is \$232,600 or less (\$116,300 or less if married filing separately), multiply line 17 by 26% (0.26). Otherwise, multiply line 17 by 28% (0.28) and subtract \$4,652 (\$2,326 if married filing separately) from the result .....	<b>18</b>	31,203.
<b>19</b> Enter: <ul style="list-style-type: none"> <li>• \$94,050 if married filing jointly or qualifying surviving spouse,</li> <li>• \$47,025 if single or married filing separately, or</li> <li>• \$63,000 if head of household.</li> </ul>	<b>19</b>	94,050.
<b>20</b> Enter the amount from line 5 of the Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 14 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040 or 1040-SR, line 15; if zero or less, enter -0-. If you are filing Form 2555, see instructions for the amount to enter .....	<b>20</b>	243,311.
<b>21</b> Subtract line 20 from line 19. If zero or less, enter -0- .....	<b>21</b>	0.
<b>22</b> Enter the <b>smaller</b> of line 12 or line 13 .....	<b>22</b>	562,904.
<b>23</b> Enter the <b>smaller</b> of line 21 or line 22. This amount is taxed at 0% .....	<b>23</b>	0.
<b>24</b> Subtract line 23 from line 22 .....	<b>24</b>	562,904.
<b>25</b> Enter: <ul style="list-style-type: none"> <li>• \$518,900 if single,</li> <li>• \$291,850 if married filing separately,</li> <li>• \$583,750 if married filing jointly or qualifying surviving spouse, or</li> <li>• \$551,350 if head of household.</li> </ul>	<b>25</b>	583,750.
<b>26</b> Enter the amount from line 21 .....	<b>26</b>	0.
<b>27</b> Enter the amount from line 5 of the Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 21 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040 or 1040-SR, line 15; if zero or less, enter -0-. If you are filing Form 2555, see instructions for the amount to enter .....	<b>27</b>	243,311.
<b>28</b> Add line 26 and line 27 .....	<b>28</b>	243,311.
<b>29</b> Subtract line 28 from line 25. If zero or less, enter -0- .....	<b>29</b>	340,439.
<b>30</b> Enter the smaller of line 24 or line 29 .....	<b>30</b>	340,439.
<b>31</b> Multiply line 30 by 15% (0.15) .....	<b>31</b>	51,066.
<b>32</b> Add lines 23 and 30 .....	<b>32</b>	340,439.
<b>If lines 32 and 12 are the same, skip lines 33 through 37 and go to line 38. Otherwise, go to line 33.</b>		
<b>33</b> Subtract line 32 from line 22 .....	<b>33</b>	222,465.
<b>34</b> Multiply line 33 by 20% (0.20) .....	<b>34</b>	44,493.
<b>If line 14 is zero or blank, skip lines 35 through 37 and go to line 38. Otherwise, go to line 35.</b>		
<b>35</b> Add lines 17, 32, and 33 .....	<b>35</b>	
<b>36</b> Subtract line 35 from line 12 .....	<b>36</b>	
<b>37</b> Multiply line 36 by 25% (0.25) .....	<b>37</b>	
<b>38</b> Add lines 18, 31, 34, and 37 .....	<b>38</b>	126,762.
<b>39</b> If line 12 is \$232,600 or less (\$116,300 or less if married filing separately), multiply line 12 by 26% (0.26). Otherwise, multiply line 12 by 28% (0.28) and subtract \$4,652 (\$2,326 if married filing separately) from the result .....	<b>39</b>	186,564.
<b>40</b> Enter the <b>smaller</b> of line 38 or line 39 here and on line 7. If you are filing Form 2555, do not enter this amount on line 7. Instead, enter it on line 4 of the worksheet in the instructions for line 7 .....	<b>40</b>	126,762.

**ALTERNATIVE MINIMUM TAX RECONCILIATION REPORT**

Name(s)	Social Security Number
Rabiel Amirian & Natalie Maroof	130-68-4150

Form Name	Description	Income	Adjustment				
			Form 6251, Line 2k	Form 6251, Line 2l	Form 6251, Line 2m	Form 6251, Line 2n	Form 6251 Other Adjustment
K1-	Brooklyn Care Dental P.C.						
	* Regular Income	4,749.					
	* AMT Net Income	4,749.					
K1-	Kings 26, LLC						
	* Regular Income	-558.					
	PAL Carryover	12,932.			12,932.		
	AMT PAL Carryover	-12,970.			-12,970.		
	PAL Disallowed	-12,374.			-12,374.		
	AMT PAL Disallowed	12,402.			12,402.		
	* AMT Net Income	-568.			-10.		
K1-	Verena Solutions LLC						
	* Regular Income	-56.					
	PAL Carryover	1,296.			1,296.		
	AMT PAL Carryover	-1,298.			-1,298.		
	PAL Disallowed	-1,240.			-1,240.		
	AMT PAL Disallowed	1,241.			1,241.		
	* AMT Net Income	-57.			-1.		
K1-	16E18 Investor 1 LLC						
	* Regular Income	-1,215.					
	PAL Carryover	28,135.			28,135.		
	AMT PAL Carryover	-28,109.			-28,109.		
	PAL Disallowed	-26,920.			-26,920.		
	AMT PAL Disallowed	26,877.			26,877.		
	* AMT Net Income	-1,232.			-17.		

**ALTERNATIVE MINIMUM TAX RECONCILIATION REPORT**

Name(s)	Social Security Number
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130-68-4150

Form Name	Description	Income	Adjustment				
			Form 6251, Line 2k	Form 6251, Line 2l	Form 6251, Line 2m	Form 6251, Line 2n	Form 6251 Other Adjustment
K1-	350W18 Investor 1 LLC						
	* Regular Income	-628.					
	PAL Carryover	14,547.			14,547.		
	AMT PAL Carryover	-14,521.			-14,521.		
	PAL Disallowed	-13,919.			-13,919.		
	AMT PAL Disallowed	13,885.			13,885.		
	* AMT Net Income	-636.			-8.		
K1-	234-236E24 Investor 1 LLC						
	* Regular Income	-541.					
	PAL Carryover	12,525.			12,525.		
	AMT PAL Carryover	-12,511.			-12,511.		
	PAL Disallowed	-11,984.			-11,984.		
	AMT PAL Disallowed	11,963.			11,963.		
	* AMT Net Income	-548.			-7.		
K1-	48 East 63rd Street, L LC						
	* Regular Income	-5,039.					
	PAL Carryover	116,725.			116,725.		
	AMT PAL Carryover	-116,725.			-116,725.		
	PAL Disallowed	-111,686.			-111,686.		
	AMT PAL Disallowed	111,610.			111,610.		
	* AMT Net Income	-5,115.			-76.		

ALTERNATIVE MINIMUM TAX RECONCILIATION REPORT							
Name(s)							Social Security Number
Rabiel Amirian & Natalie Maroof							130-68-4150
Form Name	Description	Income	Adjustment				
			Form 6251, Line 2k	Form 6251, Line 2l	Form 6251, Line 2m	Form 6251, Line 2n	Form 6251 Other Adjustment
K1-	97212 VENTURES LP						
	* Regular Income	-160.					
	PAL Carryover	3,698.			3,698.		
	AMT PAL Carryover	-3,709.			-3,709.		
	PAL Disallowed	-3,538.			-3,538.		
	AMT PAL Disallowed	3,546.			3,546.		
	* AMT Net Income	-163.			-3.		
K1-	Mazal Tov 1438 Harrison LLC						
	* Regular Income	-1,022.					
	PAL Carryover	23,673.			23,673.		
	AMT PAL Carryover	-23,673.			-23,673.		
	PAL Disallowed	-22,651.			-22,651.		
	AMT PAL Disallowed	22,636.			22,636.		
	* AMT Net Income	-1,037.			-15.		
K1-	Revere Partners RF, LP - A4						
	* Regular Income	-17.					
	PAL Carryover	399.			399.		
	AMT PAL Carryover	-399.			-399.		
	PAL Disallowed	-382.			-382.		
	AMT PAL Disallowed	382.			382.		
	* AMT Net Income	-17.					

**ALTERNATIVE MINIMUM TAX RECONCILIATION REPORT**

Name(s)	Social Security Number
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130-68-4150

[illegible]

**ALTERNATIVE MINIMUM TAX RECONCILIATION REPORT**

Name(s)
Rabiel Amirian & Natalie Maroof

Social Security Number  
130-68-4150

Rabiel Amirian & Natalie Maroof

130-68-4150

[illegible]

**ALTERNATIVE MINIMUM TAX DEPRECIATION REPORT**  
**Rabiel Amirian & Natalie Maroof**

Asset No.	Description	Date Acquired	AMT Method	AMT Life	AMT Cost Or Basis	AMT Accumulated	Regular Depreciation	AMT Depreciation	AMT Adjustment
	RNA 26 Equities, LLC - 142								
	Joralemon Street, B								
1	142 Joralemon St - 6CD	121015	SL	39.00	306,277.	63,152.	7,853.	7,853.	0.
3	142 Joralemon St - 6EF	121015	SL	39.00	382,630.	78,897.	9,811.	9,811.	0.
5	Closing costs	121015	SL	39.00	9,175.	1,890.	235.	235.	0.
6	142 Joralemon - 6A	010517	SL	39.00	368,989.	65,847.	9,461.	9,461.	0.
13	142 Joralemon - B	061824	SL	39.00	480,000.	0.	6,667.	6,667.	0.
	142 Joralemon - B Closing								
15	Costs	061824	SL	39.00	26,150.	0.	363.	363.	0.
	** Subtotal **				1,573,221.	209,786.	34,390.	34,390.	0.
	Hampshire Road 134 LLC - 134								
	Hampshire Rd, Gre								
8	134 Hampshire Rd	063015	SL	39.00	664,000.	153,226.	8,513.	8,513.	0.
	** Subtotal **				664,000.	153,226.	8,513.	8,513.	0.
	*** Grand Total ***				2,237,221.	363,012.	42,903.	42,903.	0.



Alternative Minimum Tax  
**Foreign Tax Credit**

(Individual, Estate, or Trust)

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

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

OMB No. 1545-0121

**2024**  
Attachment  
Sequence No. **19**

Name **Rabiel Amirian & Natalie Maroof** Identifying number as shown on page 1 of your tax return **130-68-4150**

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

- a ☐ Section 951A category income    c ☒ Passive category income    e ☐ Section 901(j) income    g ☐ Lump-sum distributions  
b ☐ Foreign branch category income    d ☐ General category income    f ☐ Certain income re-sourced by treaty

h Resident of (name of country) **Other Countries**

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

**Part I** Taxable Income or Loss From Sources Outside the United States (for category checked above)

	Foreign Country or U.S. Territory			Total (Add cols. A, B, and C.)
	A	B	C	
i Enter the name of the foreign country or U.S. territory	Other Countries	United Kingdom		
1a Gross income from sources within country shown above and of the type checked above:	5,924.			1a 5,924.
b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source. See instructions				
<b>Deductions and losses (Caution: See instructions.):</b>				
2 Expenses <b>definitely related</b> to the income on line 1a (attach statement)				
3 Pro rata share of other deductions <b>not definitely related:</b>				
a Certain itemized deductions or standard deduction				
b Other deductions (attach statement)				
c Add lines 3a and 3b				
d Gross foreign source income	5,924.			
e Gross income from all sources	1,576,852.	1,576,852.		
f Divide line 3d by line 3e	.003756852	.000000000		
g Multiply line 3c by line 3f				
4 Pro rata share of interest expense:				
a Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)				
b Other interest expense				
5 Losses from foreign sources				
6 Add lines 2, 3g, 4a, 4b, and 5				6
7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2				7 5,924.

**Part II** Foreign Taxes Paid or Accrued

Country	Foreign taxes paid or accrued								
	In foreign currency				In U.S. dollars				
	Taxes withheld at source on:			(p) Other foreign taxes paid or accrued	Taxes withheld at source on:			(u) Total foreign taxes paid or accrued (add cols. (q) through (t))	
	(j) <input checked="" type="checkbox"/> Paid (k) <input type="checkbox"/> Accrued	(l) Date paid or accrued	(m) Dividends	(n) Rents and royalties	(o) Interest	(q) Dividends	(r) Rents and royalties	(s) Interest	
A	12/31/24	77.				641.			641.
B									
C									
8 Add lines A through C, column (u). Enter the total here and on line 9, page 2									8 641.

For Paperwork Reduction Act Notice, see instructions.

Form **1116** (2024)

## Alternative Minimum Tax

Form 1116 (2024) **Rabiel Amirian & Natalie Maroof**

130-68-4150 Page 2

**Part III Figuring the Credit**

<b>9</b> Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I .....	<b>9</b>	641.	
<b>10</b> Enter the sum of any carryover of foreign taxes (from Schedule B, line 3, column (xiv)) plus any carrybacks to the current tax year. If you enter an amount on line 10 and you don't need to attach Schedule B, check here (see instructions) <input type="checkbox"/> .....	<b>10</b>		
(If your income was section 951A category income (box a above Part I), leave line 10 blank.)			
<b>11</b> Add lines 9 and 10 .....	<b>11</b>	641.	
<b>12</b> Reduction in foreign taxes .....	<b>12</b>		
<b>13</b> Taxes reclassified under high tax kickout .....	<b>13</b>		
<b>14</b> Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit .....	<b>14</b>		641.
<b>15</b> Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I .....	<b>15</b>	5,924.	
<b>16</b> Adjustments to line 15 .....	<b>16</b>		
<b>17</b> Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 24. However, if you are filing more than one Form 1116, you must complete line 20.) .....	<b>17</b>	5,924.	
<b>18</b> <b>Individuals:</b> Enter the amount from line 15 of your Form 1040, 1040-SR, or 1040-NR. <b>Estates and trusts:</b> Enter your taxable income without the deduction for your exemption .....	<b>18</b>	816,215.	
<b>Caution:</b> If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.			
<b>19</b> Divide line 17 by line 18. If line 17 is more than line 18, enter "1" .....	<b>19</b>		.00726
<b>20</b> <b>Individuals:</b> Enter the total of Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 1z. <b>Estates and trusts:</b> See instructions .....	<b>20</b>		126,762.
<b>Caution:</b> If you are completing line 20 for separate category <b>g</b> (lump-sum distributions), or, if you file Form 8978, Partner's Additional Reporting Year Tax, see instructions.			
<b>21</b> Multiply line 20 by line 19 (maximum amount of credit) .....	<b>21</b>		920.
<b>22</b> Increase in limitation (section 960(c)) (see instructions) .....	<b>22</b>		
<b>23</b> Add lines 21 and 22 .....	<b>23</b>		920.
<b>24</b> Enter the <b>smaller</b> of line 14 or line 23. If this is the only Form 1116 you are filing, skip lines 25 through 32 and enter this amount on line 33. Otherwise, complete the appropriate line in Part IV .....	<b>24</b>		641.

**Part IV Summary of Credits From Separate Parts III**

<b>25</b> Credit for taxes on section 951A category income .....	<b>25</b>		
<b>26</b> Credit for taxes on foreign branch category income .....	<b>26</b>		
<b>27</b> Credit for taxes on passive category income .....	<b>27</b>		
<b>28</b> Credit for taxes on general category income .....	<b>28</b>		
<b>29</b> Credit for taxes on section 901(j) income .....	<b>29</b>		
<b>30</b> Credit for taxes on certain income re-sourced by treaty .....	<b>30</b>		
<b>31</b> Credit for taxes on lump-sum distributions .....	<b>31</b>		
<b>32</b> Add lines 25 through 31 .....	<b>32</b>		
<b>33</b> Enter the <b>smaller</b> of line 20 or line 32 .....	<b>33</b>		641.
<b>34</b> Reduction of credit for international boycott operations .....	<b>34</b>		
<b>35</b> Subtract line 34 from line 33. This is your <b>foreign tax credit</b> . Enter here and on Schedule 3 (Form 1040), line 1; Form 1041, Schedule G, line 2a; or Form 990-T, Part III, line 1a .....	<b>35</b>		641.

Form 1116 (2024)

SCHEDULE 8812  
(Form 1040)

Department of the Treasury  
Internal Revenue Service

Credits for Qualifying Children  
and Other Dependents

Attach to Form 1040, 1040-SR, or 1040-NR.  
Go to [www.irs.gov/Schedule8812](https://www.irs.gov/Schedule8812) for instructions and the latest information.

OMB No. 1545-0074

2024

Attachment  
Sequence No. 47

Name(s) shown on return

Rabiel Amirian & Natalie Maroof

Your social security number

130-68-4150

Part I Child Tax Credit and Credit for Other Dependents

1	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR	1	1,109,489.
2a	Enter income from Puerto Rico that you excluded	2a	
b	Enter the amounts from lines 45 and 50 of your Form 2555	2b	
c	Enter the amount from line 15 of your Form 4563	2c	
d	Add lines 2a through 2c	2d	
3	Add lines 1 and 2d	3	1,109,489.
4	Number of qualifying children under age 17 with the required social security number	4	3
5	Multiply line 4 by \$2,000	5	6,000.
6	Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number	6	
<b>Caution:</b> Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4.			
7	Multiply line 6 by \$500	7	
8	Add lines 5 and 7	8	6,000.
9	Enter the amount shown below for your filing status. • Married filing jointly - \$400,000 • All other filing statuses - \$200,000	9	400,000.
10	Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc.	10	710,000.
11	Multiply line 10 by 5% (0.05)	11	35,500.
12	Is the amount on line 8 more than the amount on line 11? <input checked="" type="checkbox"/> <b>No. STOP.</b> You cannot take the child tax credit, credit for other dependents, or additional child tax credit. Skip Parts II-A and II-B. Enter -0- on lines 14 and 27. <input type="checkbox"/> <b>Yes.</b> Subtract line 11 from line 8. Enter the result.	12	0.
13	Enter the amount from <b>Credit Limit Worksheet A</b>	13	
14	Enter the smaller of line 12 or line 13. <b>This is your child tax credit and credit for other dependents</b>	14	0.

Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.

If the amount on line 12 is more than the amount on line 14, you may be able to take the **additional child tax credit** on Form 1040, 1040-SR, or 1040-NR, line 28. Complete your Form 1040, 1040-SR, or 1040-NR through line 27 (also complete Schedule 3, line 11) before completing Part II-A.

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

Schedule 8812 (Form 1040) 2024

**Part II-A Additional Child Tax Credit for All Filers****Caution:** If you file Form 2555, you cannot claim the additional child tax credit.

<b>15</b> Check this box if you <b>do not</b> want to claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 <span style="float: right;"><input type="checkbox"/></span>		
<b>16a</b> Subtract line 14 from line 12. If zero, <b>stop here</b> ; you cannot take the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27	<b>16a</b>	
<b>b</b> Number of qualifying children under age 17 with the required social security number: _____ x \$1,700. Enter the result. If zero, <b>stop here</b> ; you cannot claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27	<b>16b</b>	
<b>TIP:</b> The number of children you use for this line is the same as the number of children you used for line 4.		
<b>17</b> Enter the <b>smaller</b> of line 16a or line 16b	<b>17</b>	
<b>18a</b> Earned income (see instructions)	<b>18a</b>	
<b>b</b> Nontaxable combat pay (see instructions)	<b>18b</b>	
<b>19</b> Is the amount on line 18a more than \$2,500? <input type="checkbox"/> <b>No.</b> Leave line 19 blank and enter -0- on line 20. <input type="checkbox"/> <b>Yes.</b> Subtract \$2,500 from the amount on line 18a. Enter the result	<b>19</b>	
<b>20</b> Multiply the amount on line 19 by 15% (0.15) and enter the result <b>Next.</b> On line 16b, is the amount \$5,100 or more? <input type="checkbox"/> <b>No.</b> If you are a bona fide resident of Puerto Rico, go to line 21. Otherwise, skip Part II-B and enter the <b>smaller</b> of line 17 or line 20 on line 27. <input type="checkbox"/> <b>Yes.</b> If line 20 is equal to or more than line 17, skip Part II-B and enter the amount from line 17 on line 27. Otherwise, go to line 21.	<b>20</b>	

**Part II-B Certain Filers Who Have Three or More Qualifying Children and Bona Fide Residents of Puerto Rico**

<b>21</b> Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, or if you are a bona fide resident of Puerto Rico, see instructions	<b>21</b>	
<b>22</b> Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form 1040), line 5; Schedule 2 (Form 1040), line 6; and Schedule 2 (Form 1040), line 13	<b>22</b>	
<b>23</b> Add lines 21 and 22	<b>23</b>	
<b>24</b> <b>1040 and 1040-SR filers:</b> Enter the total of the amounts from Form 1040 or 1040-SR, line 27, and Schedule 3 (Form 1040), line 11. <b>1040-NR filers:</b> Enter the amount from Schedule 3 (Form 1040), line 11.	<b>24</b>	
<b>25</b> Subtract line 24 from line 23. If zero or less, enter -0-	<b>25</b>	
<b>26</b> Enter the <b>larger</b> of line 20 or line 25 <b>Next,</b> enter the <b>smaller</b> of line 17 or line 26 on line 27.	<b>26</b>	

**Part II-C Additional Child Tax Credit**

<b>27</b> This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28	<b>27</b>	0.
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Schedule 8812 (Form 1040) 2024

Form **4952**Department of the Treasury  
Internal Revenue Service**Investment Interest Expense Deduction**

Attach to your tax return.

Go to [www.irs.gov/Form4952](https://www.irs.gov/Form4952) for the latest information.

OMB No. 1545-0191

**2024**Attachment  
Sequence No. **51**

Name(s) shown on return

Rabiel Amirian &amp; Natalie Maroof

Identifying number

130-68-4150

**Part I Total Investment Interest Expense**

<b>1</b>	Investment interest expense paid or accrued in 2024 (see instructions) ..... <u>See Statement 28</u>	<b>1</b>	<b>58,319.</b>
<b>2</b>	Disallowed investment interest expense from 2023 Form 4952, line 7 .....	<b>2</b>	
<b>3</b>	<b>Total investment interest expense.</b> Add lines 1 and 2 .....	<b>3</b>	<b>58,319.</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) ..... <u>Stmt 29</u>	<b>4a</b>	<b>122,645.</b>	
<b>b</b>	Qualified dividends included on line 4a .....	<b>4b</b>	<b>17,313.</b>	
<b>c</b>	Subtract line 4b from line 4a .....	<b>4c</b>	<b>105,332.</b>	
<b>d</b>	Net gain from the disposition of property held for investment ..... <u>Stmt 30</u>	<b>4d</b>	<b>509,546.</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 ..... <u>Stmt 31</u>	<b>4e</b>	<b>509,546.</b>	
<b>f</b>	Subtract line 4e from line 4d .....	<b>4f</b>	<b>0.</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>105,332.</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>105,332.</b>	

**Part III Investment Interest Expense Deduction**

<b>7</b>	Disallowed investment interest expense to be carried forward to 2025. Subtract line 6 from line 3. If zero or less, enter -0- .....	<b>7</b>	<b>0.</b>
<b>8</b>	<b>Investment interest expense deduction.</b> Enter the <b>smaller</b> of line 3 or line 6. See instructions ..... <u>Stmt 32</u>	<b>8</b>	<b>58,319.</b>

For Paperwork Reduction Act Notice, see separate instructions.

Form **4952** (2024)

## Alternative Minimum Tax

Form **4952**Department of the Treasury  
Internal Revenue Service**Investment Interest Expense Deduction**

Attach to your tax return.

Go to [www.irs.gov/Form4952](https://www.irs.gov/Form4952) for the latest information.

OMB No. 1545-0191

**2024**Attachment  
Sequence No. **51**

Name(s) shown on return

Rabiel Amirian &amp; Natalie Maroof

Identifying number

130-68-4150

**Part I Total Investment Interest Expense**

<b>1</b>	Investment interest expense paid or accrued in 2024 (see instructions) ..... <b>See Statement 33</b>	<b>1</b>	<b>58,319.</b>
<b>2</b>	Disallowed investment interest expense from 2023 Form 4952, line 7 .....	<b>2</b>	
<b>3</b>	<b>Total investment interest expense.</b> Add lines 1 and 2 .....	<b>3</b>	<b>58,319.</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>122,645.</b>	
<b>b</b>	Qualified dividends included on line 4a .....	<b>4b</b>	<b>17,313.</b>	
<b>c</b>	Subtract line 4b from line 4a .....	<b>4c</b>	<b>105,332.</b>	
<b>d</b>	Net gain from the disposition of property held for investment .....	<b>4d</b>	<b>509,546.</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>509,546.</b>	
<b>f</b>	Subtract line 4e from line 4d .....	<b>4f</b>	<b>0.</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>105,332.</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>105,332.</b>	

**Part III Investment Interest Expense Deduction**

<b>7</b>	Disallowed investment interest expense to be carried forward to 2025. Subtract line 6 from line 3. If zero or less, enter -0- .....	<b>7</b>	<b>0.</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>58,319.</b>

For Paperwork Reduction Act Notice, see separate instructions.

Form **4952** (2024)

Regular Form 4952, line 8	58,319.
Less recomputed Form 4952, line 8	58,319.
Interest adjustment - Form 6251, line 2c	

Department of the Treasury  
Internal Revenue Service

Attach to your tax return.

Go to [www.irs.gov/Form8995A](http://www.irs.gov/Form8995A) for instructions and the latest information.**2024**Attachment  
Sequence No. **55A**

Name(s) shown on return

Your taxpayer identification number

**Rabiel Amirian & Natalie Maroof****130-68-4150**

**Note:** You can claim the qualified business income deduction only if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.

Use this form if your taxable income, before your qualified business income deduction, is above \$191,950 (\$383,900 if married filing jointly), or you're a patron of an agricultural or horticultural cooperative.

**Part I Trade, Business, or Aggregation Information**

Complete Schedules A, B, and/or C (Form 8995-A), as applicable, before starting Part I. Attach additional worksheets when needed. See instructions.

1	(a) Trade, business, or aggregation name	(b) Check if specified service	(c) Check if aggregation	(d) Taxpayer identification number	(e) Check if patron
A		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
B		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
C		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>

**Part II Determine Your Adjusted Qualified Business Income**

	A	B	C
2 Qualified business income from the trade, business, or aggregation. See instructions .....	2		
3 Multiply line 2 by 20% (0.20). If your taxable income is \$191,950 or less (\$383,900 if married filing jointly), skip lines 4 through 12 and enter the amount from line 3 on line 13 .....	3		
4 Allocable share of W-2 wages from the trade, business, or aggregation .....	4		
5 Multiply line 4 by 50% (0.50) .....	5		
6 Multiply line 4 by 25% (0.25) .....	6		
7 Allocable share of the unadjusted basis immediately after acquisition (UBIA) of all qualified property .....	7		
8 Multiply line 7 by 2.5% (0.025) .....	8		
9 Add lines 6 and 8 .....	9		
10 Enter the greater of line 5 or line 9 .....	10		
11 W-2 wage and UBIA of qualified property limitation. Enter the smaller of line 3 or line 10 .....	11		
12 Phased-in reduction. Enter the amount from line 26, if any .....	12		
13 Qualified business income deduction before patron reduction. Enter the greater of line 11 or line 12 .....	13		
14 Patron reduction. Enter the amount from Schedule D (Form 8995-A), line 6, if any. See instructions .....	14		
15 Qualified business income component. Subtract line 14 from line 13 .....	15		
16 Total qualified business income component. Add all amounts reported on line 15 .....	16		

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

Form **8995-A** (2024)

**Part III Phased-in Reduction**

Complete Part III only if your taxable income is more than \$191,950 but not \$241,950 (\$383,900 and \$483,900 if married filing jointly) and line 10 is less than line 3. Otherwise, skip Part III.

		A	B	C
17	Enter the amounts from line 3 .....	17		
18	Enter the amounts from line 10 .....	18		
19	Subtract line 18 from line 17 .....	19		
20	Taxable income before qualified business income deduction .....	20		
21	Threshold. Enter \$191,950 (\$383,900 if married filing jointly) .....	21		
22	Subtract line 21 from line 20 .....	22		
23	Phase-in range. Enter \$50,000 (\$100,000 if married filing jointly) .....	23		
24	Phase-in percentage. Divide line 22 by line 23 .....	24	%	
25	Total phase-in reduction. Multiply line 19 by line 24 .....	25		
26	Qualified business income after phase-in reduction. Subtract line 25 from line 17. Enter this amount here and on line 12, for the corresponding trade or business .....	26		

**Part IV Determine Your Qualified Business Income Deduction**

27	Total qualified business income component from all qualified trades, businesses, or aggregations. Enter the amount from line 16 .....	27		
28	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss). See instructions <b>See Statement 34</b> .....	28	6,694.	
29	Qualified REIT dividends and PTP (loss) carryforward from prior years .....	29	( )	
30	Total qualified REIT dividends and PTP income. Combine lines 28 and 29. If less than zero, enter -0- .....	30	6,694.	
31	REIT and PTP component. Multiply line 30 by 20% (0.20) .....	31	1,339.	
32	Qualified business income deduction before the income limitation. Add lines 27 and 31 .....	32		1,339.
33	Taxable income before qualified business income deduction .....	33	807,554.	
34	Enter your net capital gain, if any, increased by any qualified dividends (see instructions) .....	34	562,904.	
35	Subtract line 34 from line 33. If zero or less, enter -0- .....	35		244,650.
36	Income limitation. Multiply line 35 by 20% (0.20) .....	36		48,930.
37	Qualified business income deduction before the domestic production activities deduction (DPAD) under section 199A(g). Enter the smaller of line 32 or line 36 .....	37		1,339.
38	DPAD under section 199A(g) allocated from an agricultural or horticultural cooperative. Don't enter more than line 33 minus line 37 .....	38		
39	Total qualified business income deduction. Add lines 37 and 38 .....	39		1,339.
40	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 28 and 29. If zero or greater, enter -0- .....	40	( )	



SCHEDULE C  
(Form 8995-A)

(Rev. December 2022)  
Department of the Treasury  
Internal Revenue Service

Loss Netting and Carryforward

Attach to Form 8995-A.  
Go to [www.irs.gov/Form8995A](http://www.irs.gov/Form8995A) for instructions and the latest information.

OMB No. 1545-2294

Attachment  
Sequence No. **55D**

Name(s) shown on return	Your taxpayer identification number
Rabiel Amirian & Natalie Maroof	130-68-4150

If you have more than three trades, businesses, or aggregations, complete and attach as many Schedules C as needed. See instructions.

1	Trade, business, or aggregation name	(a) Qualified business income/(loss)	(b) Reduction for loss netting (see instructions)	(c) Adjusted qualified business income (Combine (a) and (b). If zero or less, enter -0-.)
	See Statement 35		( )	
			( )	
			( )	
2	Qualified business net (loss) carryforward from prior years. See instructions	See Statement 36	2	( 1,577.)
3	Total of the trades, businesses, or aggregations losses. Combine the negative amounts on lines 1, column (a), and 2 for all trades, businesses, or aggregations		3	( 278,339.)
4	Total of the trades, businesses, or aggregations income. Add the positive amounts on line 1, column (a), for all trades, businesses, or aggregations		4	12,106.
5	Losses netted with income of other trades, businesses, or aggregations. Enter in the parentheses on line 5 the smaller of the absolute value of line 3 or line 4. Allocate this amount to each of the trades, businesses, or aggregations on line 1, column (b).		5	( 12,106.)
6	Qualified business net (loss) carryforward. Subtract line 5 from line 3. If zero or more, enter -0-		6	( 266,233.)

# Qualified Business Income After Deductions

Activity: **Regal Dental Alliance LLC**

1.	Qualified business income before deductions .....	13,027.
2.	Deductible part of self-employment income:	
a.	Net income subject to self-employment tax from this activity .....	13,027.
b.	Total income subject to self-employment tax .....	13,027.
c.	Line 2a divided by line 2b (not greater than 1.000) .....	1.000000000
d.	Amount from Schedule 1 (Form 1040), line 15 .....	921.
e.	Line 2c times line 2d. This is the allocated deductible part of self-employment tax for this activity .....	921.
3.	Self-employed SEP, SIMPLE and qualified plans:	
a.	Net income subject to self-employment tax from this activity .....	
b.	Net earnings from .....	
c.	Line 3a divided by line 3b (not greater than 1.000) .....	
d.	Amount from Schedule 1 (Form 1040), line 16 .....	
e.	Line 3c times line 3d. This is the allocated self-employed SEP, SIMPLE and qualified plans amount for this activity .....	
4.	Self-employed health insurance deduction:	
a.	Health insurance payments from this activity .....	
b.	Health insurance limits for activity above .....	
c.	Lesser of line 4a or line 4b .....	
d.	Reserved .....	
e.	Reserved .....	
f.	Amount from line 4c. This is the allocated SE health insurance deduction for this activity .....	
5.	Line 1 minus lines 2e, 3e and 4f. This is the qualified business income after deductions .....	12,106.

Activity:

1.	Qualified business income before deductions .....	
2.	Deductible part of self-employment income:	
a.	Net income subject to self-employment tax from this activity .....	
b.	Total income subject to self-employment tax .....	
c.	Line 2a divided by line 2b (not greater than 1.000) .....	
d.	Amount from Schedule 1 (Form 1040), line 15 .....	
e.	Line 2c times line 2d. This is the allocated deductible part of self-employment tax for this activity .....	
3.	Self-employed SEP, SIMPLE and qualified plans:	
a.	Net income subject to self-employment tax from this activity .....	
b.	Net earnings from .....	
c.	Line 3a divided by line 3b (not greater than 1.000) .....	
d.	Amount from Schedule 1 (Form 1040), line 16 .....	
e.	Line 3c times line 3d. This is the allocated self-employed SEP, SIMPLE and qualified plans amount for this activity .....	
4.	Self-employed health insurance deduction:	
a.	Health insurance payments from this activity .....	
b.	Health insurance limits for activity above .....	
c.	Lesser of line 4a or line 4b .....	
d.	Reserved .....	
e.	Reserved .....	
f.	Amount from line 4c. This is the allocated SE health insurance deduction for this activity .....	
5.	Line 1 minus lines 2e, 3e and 4f. This is the qualified business income after deductions .....	

## 2024

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**QBI Loss Tracking Worksheet**

Keep for Your Records

Use this worksheet to track losses or deductions suspended by other provisions and attributable to QBI using the FIFO method.

Code 469 (Enter the Code section limiting your loss.)**Part I Suspended & Allowed Losses**

	A. Total suspended losses in year of disallowance	B. QBI fixed percentage	C. Prior year suspended losses allowed	D. Allowed losses limited by other Code sections
1. Pre-2018	-5,084.	.000000%		
2. 2018	0.	.000000%	0.	0.
3. 2019	0.	.000000%	0.	0.
4. 2020	-3,957.	1.000000%	-162.	0.
5. 2021	-2,670.	1.000000%	0.	0.
6. 2022	-64,830.	1.000000%	-20.	0.
7. 2023	-338.	1.000000%	0.	0.
8. 2024	0.	.000000%	-3,287.	0.
9. Total	-76,879.		-3,469.	0.

**Part II Non-QBI Suspended and Allowed Losses****Allocable to Non-QBI**

	E. Suspended losses	F. Allocated prior year suspended losses allowed	G(i). Utilized 2018	G(ii). Utilized 2019	G(iii). Utilized 2020	G(iv). Utilized 2021	G(v). Utilized 2022	G(vi). Utilized 2023	G(vii). Utilized 2024	H. Remaining suspended losses
1. Pre-2018	-5,084.		0.	0.	-162.	0.	-20.	0.	-3,287.	-1,615.
2. 2018	0.	0.		0.	0.	0.	0.	0.	0.	0.
3. 2019	0.	0.			0.	0.	0.	0.	0.	0.
4. 2020	0.	-162.			0.	0.	0.	0.	0.	0.
5. 2021	0.	0.				0.	0.	0.	0.	0.
6. 2022	0.	-20.					0.	0.	0.	0.
7. 2023	0.	0.						0.	0.	0.
8. 2024	0.	-3,287.							0.	0.
9. Total	-5,084.	-3,469.	0.	0.	-162.	0.	-20.	0.	-3,287.	-1,615.
10. Allocation of allowed losses limited by other Code sections			0.	0.	0.	0.	0.	0.	0.	

**Part III QBI Suspended and Allowed Losses****Allocable to QBI**

	I. Suspended losses	J. Allocated prior year suspended losses allowed	K(i). Utilized 2018	K(ii). Utilized 2019	K(iii). Utilized 2020	K(iv). Utilized 2021	K(v). Utilized 2022	K(vi). Utilized 2023	K(vii). Utilized 2024	L. Remaining suspended losses
1. Pre-2018										
2. 2018	0.	0.		0.	0.	0.	0.	0.	0.	0.
3. 2019	0.	0.			0.	0.	0.	0.	0.	0.
4. 2020	-3,957.	0.			0.	0.	0.	0.	0.	-3,957.
5. 2021	-2,670.	0.				0.	0.	0.	0.	-2,670.
6. 2022	-64,830.	0.					0.	0.	0.	-64,830.
7. 2023	-338.	0.						0.	0.	-338.
8. 2024	0.	0.							0.	0.
9. Total	-71,795.	0.	0.	0.	0.	0.	0.	0.	0.	-71,795.
10. Allocation of allowed losses limited by other Code sections			0.	0.	0.	0.	0.	0.	0.	
11. Total prior year suspended losses allowed that must be incl. in QBI			0.	0.	0.	0.	0.	0.	0.	

**QBI Loss Tracking Worksheet**

Keep for Your Records

Use this worksheet to track losses or deductions suspended by other provisions and attributable to QBI using the FIFO method.

Code **469** (Enter the Code section limiting your loss.)**Part I Suspended & Allowed Losses**

	A. Total suspended losses in year of disallowance	B. QBI fixed percentage	C. Prior year suspended losses allowed	D. Allowed losses limited by other Code sections
1. Pre-2018	0.	.000000%		
2. 2018	0.	.000000%	0.	0.
3. 2019	0.	.000000%	0.	0.
4. 2020	0.	.000000%	0.	0.
5. 2021	-3,087.	1.000000%	0.	0.
6. 2022	-8,513.	1.000000%	-3.	0.
7. 2023	-1,319.	1.000000%	0.	0.
8. 2024	0.	.000000%	-499.	0.
9. Total	-12,919.		-502.	0.

**Part II Non-QBI Suspended and Allowed Losses****Allocable to Non-QBI**

	E. Suspended losses	F. Allocated prior year suspended losses allowed	G(i). Utilized 2018	G(ii). Utilized 2019	G(iii). Utilized 2020	G(iv). Utilized 2021	G(v). Utilized 2022	G(vi). Utilized 2023	G(vii). Utilized 2024	H. Remaining suspended losses
1. Pre-2018	0.		0.	0.	0.	0.	0.	0.	0.	0.
2. 2018	0.	0.		0.	0.	0.	0.	0.	0.	0.
3. 2019	0.	0.			0.	0.	0.	0.	0.	0.
4. 2020	0.	0.				0.	0.	0.	0.	0.
5. 2021	0.	0.					0.	0.	0.	0.
6. 2022	0.	0.						0.	0.	0.
7. 2023	0.	0.							0.	0.
8. 2024	0.	0.								0.
9. Total	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
10. Allocation of allowed losses limited by other Code sections			0.	0.	0.	0.	0.	0.	0.	

**Part III QBI Suspended and Allowed Losses****Allocable to QBI**

	I. Suspended losses	J. Allocated prior year suspended losses allowed	K(i). Utilized 2018	K(ii). Utilized 2019	K(iii). Utilized 2020	K(iv). Utilized 2021	K(v). Utilized 2022	K(vi). Utilized 2023	K(vii). Utilized 2024	L. Remaining suspended losses
1. Pre-2018										
2. 2018	0.	0.		0.	0.	0.	0.	0.	0.	0.
3. 2019	0.	0.			0.	0.	0.	0.	0.	0.
4. 2020	0.	0.				0.	0.	0.	0.	0.
5. 2021	-3,087.	0.					-3.	0.	-499.	-2,585.
6. 2022	-8,513.	-3.						0.	0.	-8,513.
7. 2023	-1,319.	0.							0.	-1,319.
8. 2024	0.	-499.								0.
9. Total	-12,919.	-502.	0.	0.	0.	0.	-3.	0.	-499.	-12,417.
10. Allocation of allowed losses limited by other Code sections			0.	0.	0.	0.	0.	0.	0.	
11. Total prior year suspended losses allowed that must be incl. in QBI			0.	0.	0.	0.	-3.	0.	-499.	

**QBI Loss Tracking Worksheet**

Keep for Your Records

Use this worksheet to track losses or deductions suspended by other provisions and attributable to QBI using the FIFO method.

Code 469 (Enter the Code section limiting your loss.)**Part I Suspended & Allowed Losses**

	A. Total suspended losses in year of disallowance	B. QBI fixed percentage	C. Prior year suspended losses allowed	D. Allowed losses limited by other Code sections
1. Pre-2018	-10,341.	.000000 %		
2. 2018	0.	.000000 %	0.	0.
3. 2019	0.	.000000 %	0.	0.
4. 2020	-2,690.	.931599 %	-230.	0.
5. 2021	0.	.000000 %	0.	0.
6. 2022	-172.	.930233 %	-3.	0.
7. 2023	-15,040.	1.000000 %	0.	0.
8. 2024	0.	.000000 %	-558.	0.
9. Total	-28,243.		-791.	0.

**Part II Non-QBI Suspended and Allowed Losses****Allocable to Non-QBI**

	E. Suspended losses	F. Allocated prior year suspended losses allowed	G(i). Utilized 2018	G(ii). Utilized 2019	G(iii). Utilized 2020	G(iv). Utilized 2021	G(v). Utilized 2022	G(vi). Utilized 2023	G(vii). Utilized 2024	H. Remaining suspended losses
1. Pre-2018	-10,341.		0.	0.	-230.	0.	-3.	0.	-558.	-9,550.
2. 2018	0.	0.		0.	0.	0.	0.	0.	0.	0.
3. 2019	0.	0.			0.	0.	0.	0.	0.	0.
4. 2020	-184.	-230.				0.	0.	0.	0.	-184.
5. 2021	0.	0.					0.	0.	0.	0.
6. 2022	-12.	-3.						0.	0.	-12.
7. 2023	0.	0.							0.	0.
8. 2024	0.	-558.								0.
9. Total	-10,537.	-791.	0.	0.	-230.	0.	-3.	0.	-558.	-9,746.
10. Allocation of allowed losses limited by other Code sections			0.	0.	0.	0.	0.	0.	0.	

**Part III QBI Suspended and Allowed Losses****Allocable to QBI**

	I. Suspended losses	J. Allocated prior year suspended losses allowed	K(i). Utilized 2018	K(ii). Utilized 2019	K(iii). Utilized 2020	K(iv). Utilized 2021	K(v). Utilized 2022	K(vi). Utilized 2023	K(vii). Utilized 2024	L. Remaining suspended losses
1. Pre-2018										
2. 2018	0.	0.		0.	0.	0.	0.	0.	0.	0.
3. 2019	0.	0.			0.	0.	0.	0.	0.	0.
4. 2020	-2,506.	0.				0.	0.	0.	0.	-2,506.
5. 2021	0.	0.					0.	0.	0.	0.
6. 2022	-160.	0.						0.	0.	-160.
7. 2023	-15,040.	0.							0.	-15,040.
8. 2024	0.	0.								0.
9. Total	-17,706.	0.	0.	0.	0.	0.	0.	0.	0.	-17,706.
10. Allocation of allowed losses limited by other Code sections			0.	0.	0.	0.	0.	0.	0.	
11. Total prior year suspended losses allowed that must be incl. in QBI			0.	0.	0.	0.	0.	0.	0.	

**QBI Loss Tracking Worksheet**

Keep for Your Records

Use this worksheet to track losses or deductions suspended by other provisions and attributable to QBI using the FIFO method.

Code 469 (Enter the Code section limiting your loss.)**Part I Suspended & Allowed Losses**

	A. Total suspended losses in year of disallowance	B. QBI fixed percentage	C. Prior year suspended losses allowed	D. Allowed losses limited by other Code sections
1. Pre-2018	0.	.000000 %		
2. 2018	0.	.000000 %	0.	0.
3. 2019	0.	.000000 %	0.	0.
4. 2020	-610.	1.000000 %	0.	0.
5. 2021	-978.	1.000000 %	0.	0.
6. 2022	-130.	1.000000 %	0.	0.
7. 2023	0.	.000000 %	-418.	0.
8. 2024	0.	.000000 %	-56.	0.
9. Total	-1,718.		-474.	0.

**Part II Non-QBI Suspended and Allowed Losses****Allocable to Non-QBI**

	E. Suspended losses	F. Allocated prior year suspended losses allowed	G(i). Utilized 2018	G(ii). Utilized 2019	G(iii). Utilized 2020	G(iv). Utilized 2021	G(v). Utilized 2022	G(vi). Utilized 2023	G(vii). Utilized 2024	H. Remaining suspended losses
1. Pre-2018	0.		0.	0.	0.	0.	0.	0.	0.	0.
2. 2018	0.	0.		0.	0.	0.	0.	0.	0.	0.
3. 2019	0.	0.			0.	0.	0.	0.	0.	0.
4. 2020	0.	0.				0.	0.	0.	0.	0.
5. 2021	0.	0.					0.	0.	0.	0.
6. 2022	0.	0.						0.	0.	0.
7. 2023	0.	0.							0.	0.
8. 2024	0.	0.								0.
9. Total	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
10. Allocation of allowed losses limited by other Code sections			0.	0.	0.	0.	0.	0.	0.	

**Part III QBI Suspended and Allowed Losses****Allocable to QBI**

	I. Suspended losses	J. Allocated prior year suspended losses allowed	K(i). Utilized 2018	K(ii). Utilized 2019	K(iii). Utilized 2020	K(iv). Utilized 2021	K(v). Utilized 2022	K(vi). Utilized 2023	K(vii). Utilized 2024	L. Remaining suspended losses
1. Pre-2018										
2. 2018	0.	0.		0.	0.	0.	0.	0.	0.	0.
3. 2019	0.	0.			0.	0.	0.	0.	0.	0.
4. 2020	-610.	0.				0.	0.	-418.	-56.	-136.
5. 2021	-978.	0.					0.	0.	0.	-978.
6. 2022	-130.	0.						0.	0.	-130.
7. 2023	0.	-418.							0.	0.
8. 2024	0.	-56.								0.
9. Total	-1,718.	-474.	0.	0.	0.	0.	0.	-418.	-56.	-1,244.
10. Allocation of allowed losses limited by other Code sections			0.	0.	0.	0.	0.	0.	0.	
11. Total prior year suspended losses allowed that must be incl. in QBI			0.	0.	0.	0.	0.	-418.	-56.	

**QBI Loss Tracking Worksheet**

Keep for Your Records

Use this worksheet to track losses or deductions suspended by other provisions and attributable to QBI using the FIFO method.

Code 469 (Enter the Code section limiting your loss.)

**Part I Suspended & Allowed Losses**

	A. Total suspended losses in year of disallowance	B. QBI fixed percentage	C. Prior year suspended losses allowed	D. Allowed losses limited by other Code sections
1. Pre-2018	-48,938.	.000000%		
2. 2018	0.	.000000%	0.	0.
3. 2019	0.	.000000%	0.	0.
4. 2020	0.	.000000%	0.	0.
5. 2021	0.	.000000%	0.	0.
6. 2022	-68,159.	1.000000%	-30.	0.
7. 2023	-67,137.	1.000000%	0.	0.
8. 2024	0.	.000000%	-5,039.	0.
9. Total	-184,234.		-5,069.	0.

**Part II Non-QBI Suspended and Allowed Losses****Allocable to Non-QBI**

	E. Suspended losses	F. Allocated prior year suspended losses allowed	G(i). Utilized 2018	G(ii). Utilized 2019	G(iii). Utilized 2020	G(iv). Utilized 2021	G(v). Utilized 2022	G(vi). Utilized 2023	G(vii). Utilized 2024	H. Remaining suspended losses
1. Pre-2018	-48,938.		0.	0.	0.	0.	-30.	0.	-5,039.	-43,869.
2. 2018	0.	0.		0.	0.	0.	0.	0.	0.	0.
3. 2019	0.	0.			0.	0.	0.	0.	0.	0.
4. 2020	0.	0.				0.	0.	0.	0.	0.
5. 2021	0.	0.					0.	0.	0.	0.
6. 2022	0.	-30.						0.	0.	0.
7. 2023	0.	0.							0.	0.
8. 2024	0.	-5,039.								0.
9. Total	-48,938.	-5,069.	0.	0.	0.	0.	-30.	0.	-5,039.	-43,869.
10. Allocation of allowed losses limited by other Code sections			0.	0.	0.	0.	0.	0.	0.	

**Part III QBI Suspended and Allowed Losses****Allocable to QBI**

	I. Suspended losses	J. Allocated prior year suspended losses allowed	K(i). Utilized 2018	K(ii). Utilized 2019	K(iii). Utilized 2020	K(iv). Utilized 2021	K(v). Utilized 2022	K(vi). Utilized 2023	K(vii). Utilized 2024	L. Remaining suspended losses
1. Pre-2018										
2. 2018	0.	0.		0.	0.	0.	0.	0.	0.	0.
3. 2019	0.	0.			0.	0.	0.	0.	0.	0.
4. 2020	0.	0.				0.	0.	0.	0.	0.
5. 2021	0.	0.					0.	0.	0.	0.
6. 2022	-68,159.	0.						0.	0.	-68,159.
7. 2023	-67,137.	0.							0.	-67,137.
8. 2024	0.	0.								0.
9. Total	-135,296.	0.	0.	0.	0.	0.	0.	0.	0.	-135,296.
10. Allocation of allowed losses limited by other Code sections			0.	0.	0.	0.	0.	0.	0.	
11. Total prior year suspended losses allowed that must be incl. in QBI			0.	0.	0.	0.	0.	0.	0.	



**QBI Loss Tracking Worksheet**

Keep for Your Records

Use this worksheet to track losses or deductions suspended by other provisions and attributable to QBI using the FIFO method.

Code 469 (Enter the Code section limiting your loss.)**Part I Suspended & Allowed Losses**

	A. Total suspended losses in year of disallowance	B. QBI fixed percentage	C. Prior year suspended losses allowed	D. Allowed losses limited by other Code sections
1. Pre-2018	0.	.000000 %		
2. 2018	0.	.000000 %	0.	0.
3. 2019	0.	.000000 %	0.	0.
4. 2020	0.	.000000 %	0.	0.
5. 2021	0.	.000000 %	0.	0.
6. 2022	-23,742.	1.000000 %	0.	0.
7. 2023	-37,763.	1.000000 %	0.	0.
8. 2024	0.	.000000 %	-1,022.	0.
9. Total	-61,505.		-1,022.	0.

**Part II Non-QBI Suspended and Allowed Losses****Allocable to Non-QBI**

	E. Suspended losses	F. Allocated prior year suspended losses allowed	G(i). Utilized 2018	G(ii). Utilized 2019	G(iii). Utilized 2020	G(iv). Utilized 2021	G(v). Utilized 2022	G(vi). Utilized 2023	G(vii). Utilized 2024	H. Remaining suspended losses
1. Pre-2018	0.		0.	0.	0.	0.	0.	0.	0.	0.
2. 2018	0.	0.		0.	0.	0.	0.	0.	0.	0.
3. 2019	0.	0.			0.	0.	0.	0.	0.	0.
4. 2020	0.	0.				0.	0.	0.	0.	0.
5. 2021	0.	0.					0.	0.	0.	0.
6. 2022	0.	0.						0.	0.	0.
7. 2023	0.	0.							0.	0.
8. 2024	0.	0.								0.
9. Total	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
10. Allocation of allowed losses limited by other Code sections			0.	0.	0.	0.	0.	0.	0.	

**Part III QBI Suspended and Allowed Losses****Allocable to QBI**

	I. Suspended losses	J. Allocated prior year suspended losses allowed	K(i). Utilized 2018	K(ii). Utilized 2019	K(iii). Utilized 2020	K(iv). Utilized 2021	K(v). Utilized 2022	K(vi). Utilized 2023	K(vii). Utilized 2024	L. Remaining suspended losses
1. Pre-2018										
2. 2018	0.	0.		0.	0.	0.	0.	0.	0.	0.
3. 2019	0.	0.			0.	0.	0.	0.	0.	0.
4. 2020	0.	0.				0.	0.	0.	0.	0.
5. 2021	0.	0.					0.	0.	0.	0.
6. 2022	-23,742.	0.						0.	-1,022.	-22,720.
7. 2023	-37,763.	0.							0.	-37,763.
8. 2024	0.	-1,022.								0.
9. Total	-61,505.	-1,022.	0.	0.	0.	0.	0.	0.	-1,022.	-60,483.
10. Allocation of allowed losses limited by other Code sections			0.	0.	0.	0.	0.	0.	0.	
11. Total prior year suspended losses allowed that must be incl. in QBI			0.	0.	0.	0.	0.	0.	-1,022.	

Net Investment Income Tax -  
Individuals, Estates, and Trusts

OMB No. 1545-2227

2024

Department of the Treasury  
Internal Revenue Service

Attach to your tax return.

Go to [www.irs.gov/Form8960](http://www.irs.gov/Form8960) for instructions and the latest information.Attachment  
Sequence No. 72

Name(s) shown on your tax return

Rabiel Amirian &amp; Natalie Maroof

Your social security number or EIN

130-68-4150

**Part I Investment Income**

- ☐ Section 6013(g) election (see instructions)  
☐ Section 6013(h) election (see instructions)  
☐ Regulations section 1.1411-10(g) election (see instructions)

1	Taxable interest (see instructions)	1	67,043.
2	Ordinary dividends (see instructions)	2	54,316.
3	Annuities (see instructions)	3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, trades or businesses, etc. (see instructions)	4a	254,223.
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions) <b>Statement 37</b>	4b	-264,620.
c	Combine lines 4a and 4b	4c	-10,397.
5a	Net gain or loss from disposition of property (see instructions)	5a	545,591.
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b	-42,318.
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c	
d	Combine lines 5a through 5c	5d	503,273.
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)	6	
7	Other modifications to investment income (see instructions)	7	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7	8	614,235.

**Part II Investment Expenses Allocable to Investment Income and Modifications**

9a	Investment interest expenses (see instructions)	9a	57,771.
b	State, local, and foreign income tax (see instructions)	9b	10,000.
c	Miscellaneous investment expenses (see instructions)	9c	
d	Add lines 9a, 9b, and 9c	9d	67,771.
10	Additional modifications (see instructions)	10	
11	Total deductions and modifications. Add lines 9d and 10	11	67,771.

**Part III Tax Computation**

12	Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13-17. Estates and trusts, complete lines 18a - 21. If zero or less, enter -0-	12	546,464.
<b>Individuals:</b>			
13	Modified adjusted gross income (see instructions)	13	1,109,489.
14	Threshold based on filing status (see instructions)	14	250,000.
15	Subtract line 14 from line 13. If zero or less, enter -0-	15	859,489.
16	Enter the smaller of line 12 or line 15	16	546,464.
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). <b>Enter here and include on your tax return</b> (see instructions)	17	20,766.
<b>Estates and Trusts:</b>			
18a	Net investment income (line 12 above)	18a	
b	Deductions for distributions of net investment income and charitable deductions (see instructions)	18b	
c	Undistributed net investment income. Subtract line 18b from line 18a (see instructions). If zero or less, enter -0-	18c	
19a	Adjusted gross income (see instructions)	19a	
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b	
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c	
20	Enter the smaller of line 18c or line 19c	20	
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). <b>Enter here and include on your tax return</b> (see instructions)	21	

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

Form 8960 (2024)

# Lines 5a-5d - Net Gains and Losses Worksheet

Keep for Your Records

	(A) Capital gains/(losses) Form 1040, Line 7, or Form 1041, Line 4	(B) Ordinary gains/(losses) Sch. 1 (1040), Line 4, or Form 1041, Line 7	Total of columns (A) + (B)
<b>1. Beginning Net Gains and Losses</b>	<u>545,591.</u>	<u>0.</u>	Enter this amount on line 5a <u>545,591.</u>
<b>2. Gains and Losses excluded from Net Investment Income, use current year amounts for lines 2a-2g and 2i.</b>			
(a) Enter net gains from the disposition of property used in a non-section 1411 trade or business (enter as negative amounts): Name of Trade or Business <u>48 East 63rd Street, LLC</u> Amount <u>(42,318.)</u>	<u>(42,318.)</u>	<u>( )</u>	
(b) Enter net losses from the disposition of property used in a non-section 1411 trade or business (enter as positive amounts): Name of Trade or Business _____ Amount _____	_____	_____	
(c) Enter net losses from a former passive activity (FPA) allowed by reason of section 469(f)(1)(A) _____	_____	_____	
(d) Gains recognized in the current year for payments received on an installment sale obligation or private annuity for the disposition of property used in a non-section 1411 trade or business _____	<u>( )</u>		
(e) Enter the net gain attributable to the net unrealized appreciation (NUA) in employer securities _____	<u>( )</u>		
(f) In the case of a QEF (other than a QEF held in a section 1411 trade or business) with respect to which a section 1.1411-10(g) election is not in effect, enter the amount treated as long-term capital gain for regular income tax purposes under section 1293(a)(1)(B) _____	<u>( )</u>		
(g) Enter any other gains and losses included in net investment income that are not otherwise reported on Form 8960 and any other gains and losses excluded from net investment income reported on line 5a (enter excluded gains as a negative number and excluded losses as a positive number) _____	_____	_____	
(h) Enter the amount reported on line 2(i) of this worksheet from your prior tax year return calculations. Enter as a positive no. _____	_____	_____	
(i) If you do not have a capital loss carryover to next year, then skip this line and go to line 2(j). Otherwise, enter the lesser of (i)(1) or (i)(2) as a negative number _____ (i)(1) If the sum of the amounts reported on lines 2(a)-2(h) and line 3(d), column (A), is greater than zero, enter that amount here. Otherwise, enter -0- on line 2(i) and go to line 2(j) _____ <b>OR</b> (i)(2) The amount of capital loss carried over to next year (Schedule D (Form 1040), line 16, less the amount allowed as a current deduction on Schedule D (Form 1040), line 21) entered as a positive number ... _____	<u>( )</u>		
(j) <b>Sum of lines 2(a)-2(i)</b> _____	<u>-42,318.</u>	_____	Enter this amount on line 5b <u>-42,318.</u>
<b>3. Adjustment for Gains and Losses attributable to the disposition of interests in partnerships and S corporations ...</b>			Enter this amount on line 5c _____
<b>Add lines 1, 2(j) and 3</b> _____	<u>503,273.</u>	<u>0.</u>	Enter this amount on line 5d <u>503,273.</u>

423261 04-01-24

## Line 7 - Deduction Recoveries Worksheet

Illinois

1. Enter total amount of recovery included in gross income .....	1. <u>0.</u>	
<ul style="list-style-type: none"> <li>• Don't include recoveries of items that are included in net investment income in the year of recovery (included on lines 1-6).</li> <li>• Don't include recoveries of items if the amount relates to a deduction taken in a tax year beginning before 2013.</li> <li>• Don't include recoveries of items if the amount relates to a deduction taken in a tax year beginning after 2012, and you weren't subject to the NIIT solely because your MAGI was below the applicable threshold.</li> </ul>		
<div style="border: 1px solid black; padding: 2px; display: inline-block; width: 50px; text-align: center;"><b>CAUTION</b></div> <i>This rule doesn't apply if you incurred an NOL in such year, and a portion of such NOL constitutes a section 1411 NOL.</i>		
2. Amount of the recovery that would've been included in gross income, except for the application of the tax benefit rule under section 111 .....	2. <u>2.</u>	
3. Total amount of recovery (add lines 1 and 2) .....		3. <u>2.</u>
4. Enter the percentage of the deduction allocated to net investment income in the prior year. (If the deduction wasn't allocated between investment income and noninvestment income, enter 100%.) .....	4. <u>1.000000000</u>	
5. Enter the lesser of (a) line 3 multiplied by line 4, or (b) the total amount deducted on the prior year Form 8960 attributable to items recovered (after any deduction limitations imposed by section 67 or 68) .....		5. <u>2.</u>
<b>Calculation of recoveries when the deduction isn't taken into account in computing your section 1411 NOL</b>		
6. Multiply line 5 by 3.8% (0.038) .....		6. <u>0.</u>
7. Enter the amount of net investment income in the year of the deduction (previous year's Form 8960, line 12, unless line 12 is zero, then previous year's Form 8960, line 8 minus line 11) .....	7. <u>37,782.</u>	
8. Add the amount on line 5 to line 7 .....	8. <u>37,784.</u>	
9. Using the previous year's Form 8960, recalculate the NIIT for the year of the deduction by replacing the amount reported on line 12 with the amount reported on line 8 of this worksheet (don't use the net investment income reported on that year's Form 8960, line 12). Enter your recalculated NIIT here .....	9. <u>1,436.</u>	
10. Enter the NIIT reported for the year of the deduction .....	10. <u>1,436.</u>	
11. Subtract line 10 from line 9 .....		11. <u>0.</u>
12. Enter the smaller of line 6 or line 11 .....	12. <u>0.</u>	
13. Divide line 12 by 3.8% (0.038). Enter the result here and include on Form 8960, line 7 .....		13. <u>0.</u>
<b>Calculation of recoveries when the deduction is taken into account in computing your section 1411 NOL</b>		
14. Enter the amount of the section 1411 NOL in the year of the deduction (entered as a positive number) .....	14. _____	
15. Enter the amount of the section 1411 NOL in the year of the deduction recomputed without the amount on line 5 (entered as a positive number, but not less than zero) .....	15. _____	
16. Subtract line 15 from line 14. Enter the result here and include on Form 8960, line 7 .....		16. _____

Lines 9 and 10 - Application of Itemized Deduction Limitations on Deductions Properly Allocable to Investment Income Worksheet

Keep for Your Records

Part III - Deductions Properly Allocable to Investment Income (Individuals Only)

1. Enter the amount of Miscellaneous Itemized Deductions properly allocable to investment income from column (C) of Part II:

	Description	Line	Amount
(a)	N/A	N/A	N/A
(b)	N/A	N/A	N/A

2. Enter the amount of state, local, and foreign income taxes that are properly allocable to investment income (limited to \$10,000, \$5,000 if MFS) ..... 2. 10,000.

3. Enter the amounts of other Itemized Deductions properly allocable to investment income

(Description and Form 8960 line number where they'll be reported):

	Description	Line	Amount
(a)			
(b)			

4. Enter the total deductions properly allocable to investment income. Enter the sum of lines 2 and 3 ..... 4. 10,000.

5. Enter the amount of total itemized deductions reported on Form 1040 ..... 5. 301,935.

6. Enter all other itemized deductions allowed but not subject to the section 68 deduction limitation:

(a)	Investment Interest Expense	N/A
(b)	Casualty Losses (other than losses described in section 165(c)(1))	N/A
(c)	Medical Expenses	N/A
(d)	Gambling Losses	N/A
(e)	Total of lines 6(a) through 6(d)	6e. <u>N/A</u>

7. Subtract line 6e from line 5 ..... 7. 301,935.  
8. Enter the lesser of line 7 or line 4 ..... 8. 10,000.

TIP

This is the amount of itemized deductions that are properly allocable to investment income. Use Part IV of this worksheet to reconcile this amount to the individual deduction amounts reported on Form 8960, lines 9 and 10.

Part IV - Reconciliation of Schedule A Deductions to Form 8960, Lines 9 and 10 (Individuals Only)

(A)		(B)	(C)
Reenter the amounts and descriptions from Part III, lines 1 - 3.		IF Part III, line 8 is less than Part III, line 4, THEN divide line 8 by line 4 AND enter the amount in column (B). IF the amounts reported on Part III, lines 4 and 8 are equal, THEN enter 1.00 in column (B).	Multiply the individual amounts in column (A) by the amount in column (B). Enter these amounts in the appropriate location on lines 9 and 10.
<b>Miscellaneous Itemized Deductions properly allocable to investment income:</b>			
1. (a)	N/A	N/A	N/A
(b)	N/A	N/A	N/A
2. State, local, and foreign income taxes	10,000.	1.0000	10,000.
<b>Itemized Deductions Included on Line 3 of Part III:</b>			
3. (a)			
(b)			

# Net Investment Income Tax - Individuals, Estates, and Trusts

2024

New York

Name(s)

Rabiel Amirian &amp; Natalie Maroof

Your social security number or EIN

130-68-4150

**Part I Investment Income**☐

Section 6013(g) election

☐

Regulations section 1.1411-10(g) election

1	Taxable interest .....	1	67,043.
2	Ordinary dividends .....	2	54,316.
3	Annuities from nonqualified plans .....	3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, trades or businesses, etc. ....	4a	254,223.
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business .....	4b	-176,039.
c	Combine lines 4a and 4b .....	4c	78,184.
5a	Net gain or loss from disposition of property .....	5a	545,591.
b	Net gain or loss from disposition of property that is not subject to net investment income tax .....	5b	-42,318.
c	Adjustment from disposition of partnership interest or S corporation stock .....	5c	
d	Combine lines 5a through 5c .....	5d	503,273.
6	Changes in investment income for certain CFCs and PFICs .....	6	
7	Other modifications to investment income .....	7	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7 .....	8	702,816.

**Part II State Income Tax Pro-ration for 2024 Income Tax Payments**

9	State total income .....	9	1,069,882.
10	State income tax payments for 2024 .....	10	See Statement 38 15,493.
11	2024 state income tax payments attributable to investment income, line 8 divided by line 9 times line 10 .....	11	10,178.

**Part III State Income Tax Pro-ration for 2023 Estimate Payments Made in 2024**

12	State estimate payments for 2023 .....	12	
13	Percent of state income taxes attributable to investment income for 2023 .....	13	
14	2023 state estimate payments attributable to investment income. Line 12 times line 13 .....	14	

**Part IV State Income Tax Pro-ration for Balance of Prior Years Tax Plus Extension Payments Paid in 2024**

15	Balance of prior years tax plus extension payments paid in 2024 .....	15	4,978.
16	Percent of state income taxes attributable to investment income for 2023 .....	16	.099109
17	Balance of prior years tax and extension payments attributable to investment income. Line 15 times line 16 .....	17	493.

**Part V Reduction of State Tax Deduction**

18	Reduction of state tax deduction .....	18	( )
19	Percent of state income taxes attributable to investment income for 2023 .....	19	
20	Reduction of state tax deduction attributable to investment income. Line 18 times line 19 .....	20	( )

**Part VI Total State Income Tax Payments Attributable to Investment Income**

21	Combine lines 11, 14, 17 and 20. Carry to Form 8960, Line 9 Worksheet, Part III, line 2 .....	21	10,671.
----	-----------------------------------------------------------------------------------------------	----	---------

Form 8960 (2024)



**Part V** Complete This Part Before Part I, Lines 2a, 2b, and 2c. See instructions.

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 2a)	(b) Net loss (line 2b)	(c) Unallowed loss (line 2c)	(d) Gain	(e) Loss
	See Attached Statement for Part V				
<b>Total.</b> Enter on Part I, lines 2a, 2b, and 2c .....	13,027.				

**Part VI** Use This Part if an Amount Is Shown on Part II, Line 9. See instructions.

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

**Part VII** 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
	See Attached Statement for Part VII			
<b>Total</b> .....		301,753.	1.000000000	288,726.

**Part VIII** 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
	See Attached Statement for Part VIII			
<b>Total</b> .....		301,753.	288,726.	13,027.

Form 8582 (2024)



## Alternative Minimum Tax Passive Activity Loss Limitations

**See separate instructions.**  
**Attach to Form 1040, 1040-SR, or 1041.**  
**Go to [www.irs.gov/Form8582](http://www.irs.gov/Form8582) for instructions and the latest information.**

OMB No. 1545-1008

**2024**  
Attachment  
Sequence No. **858**

Name(s) shown on return

Identifying number

Rabiel Amirian &amp; Natalie Maroof

130-68-4150

<b>Part I</b>	<b>2024 Passive Activity Loss</b>
---------------	-----------------------------------

**Caution:** Complete Parts IV and V 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 Part IV, column (a))	
<b>1b</b> Activities with net loss (enter the amount from Part IV, column (b))	( )
<b>1c</b> Prior years' unallowed losses (enter the amount from Part IV, column (c))	( 297,281. )
<b>1d</b> Combine lines 1a, 1b, and 1c	-297,281.

### All Other Passive Activities

<b>2a</b> Activities with net income (enter the amount from Part V, column (a))	<b>2a</b>	13,027.
<b>b</b> Activities with net loss (enter the amount from Part V, column (b))	<b>2b</b>	( )
<b>c</b> Prior years' unallowed losses (enter the amount from Part V, column (c))	<b>2c</b>	( )
<b>d</b> Combine lines 2a, 2b, and 2c	<b>2d</b>	13,027.

**3** Combine lines 1d and 2d and subtract any prior year unallowed CRD. See instructions. 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 or 2c. Report the losses on the forms and schedules normally used

- If line 3 is a loss and:
- Line 1d is a loss, go to Part II.
  - Line 2d is a loss (and line 1d is zero or more), skip Part II and go to line 10.

**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. Instead, go to line 10.

<b>Part II</b>	<b>Special Allowance for Rental Real Estate Activities With Active Participation</b>
----------------	--------------------------------------------------------------------------------------

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

4	Enter the <b>smaller</b> of the loss on line 1d or the loss on line 3 .....	4	284,254.
5	Enter \$150,000. If married filing separately, see instructions .....	5	150,000.
6	Enter modified adjusted gross income, but not less than zero. See instructions <b>Note:</b> If line 6 is greater than or equal to line 5, skip lines 7 and 8 and enter -0- on line 9. Otherwise, go to line 7.	6	1,387,012.
7	Subtract line 6 from line 5 .....	7	
8	Multiply line 7 by 50% (0.50). <b>Do not</b> enter more than \$25,000. If married filing separately, see instructions .....	8	
9	Enter the <b>smaller</b> of line 4 or line 8. If line 3 includes any CRD, see instructions .....	9	0.

Part III	Total Losses Allowed
----------	----------------------

<b>10</b>	Add the income, if any, on lines 1a and 2a and enter the total .....	<b>10</b>	13,027.
<b>11</b>	<b>Total losses allowed from all passive activities for 2024.</b> Add lines 9 and 10. See instructions to find out how to report the losses on your tax return ..... <b>See Statement 49</b>	<b>11</b>	13,027.

**Part IV** Complete This Part Before Part I, 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
	See Attached Statement for Part IV				
<b>Total.</b> Enter on Part I, lines 1a, 1b, and 1c			-297,281.		

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

Form **8582** (2024)

## Alternative Minimum Tax

Form 8582 (2024) **Rabiel Amirian & Natalie Maroof**

130-68-4150 Page 2

**Part V** Complete This Part Before Part I, Lines 2a, 2b, and 2c. See instructions.

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 2a)	(b) Net loss (line 2b)	(c) Unallowed loss (line 2c)	(d) Gain	(e) Loss
See Attached Statement for Part V					
Total. Enter on Part I, lines 2a, 2b, and 2c .....	13,027.				

**Part VI** Use This Part if an Amount Is Shown on Part II, Line 9. See instructions.

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

**Part VII** 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
See Attached Statement for Part VII				
Total .....		297,281.	1.000000000	284,254.

**Part VIII** 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
See Attached Statement for Part VIII				
Total .....		297,281.	284,254.	13,027.

Form 8582 (2024)

**Depreciation and Amortization**  
(Including Information on Listed Property)

Attach to your tax return.

**SUMMARY**

OMB No. 1545-0172

**2024**

Attachment  
Sequence No. **179**

Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

Business or activity to which this form relates

Identifying number

**Rabiel Amirian & Natalie Maroof**

**ALL BUSINESS ACTIVITIES**

**130-68-4150**

**Part I Election To Expense Certain Property Under Section 179** Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,220,000.
2	Total cost of section 179 property placed in service (see instructions)	2	0.
3	Threshold cost of section 179 property before reduction in limitation	3	3,050,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0.
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	1,220,000.
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
<b>Total Allowable Pass-through Section 179 Expense</b> 19,449.			
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	19,449.
9	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8	9	19,449.
10	Carryover of disallowed deduction from line 13 of your 2023 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	762,212.
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	19,449.
13	Carryover of disallowed deduction to 2025. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

**Part III MACRS Depreciation (Don't include listed property. See instructions.)**

**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2024	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

**Section B - Assets Placed in Service During 2024 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property	/		27.5 yrs.	MM	S/L	
	/		27.5 yrs.	MM	S/L	
i Nonresidential real property	/		39 yrs.	MM	S/L	
	/			MM	S/L	

**Section C - Assets Placed in Service During 2024 Tax Year Using the Alternative Depreciation System**

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

**Part IV Summary** (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

**Depreciation and Amortization**  
(Including Information on Listed Property)

Attach to your tax return. **SCHEDULE E- 1**  
Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

OMB No. 1545-0172

**2024**  
Attachment  
Sequence No. **179**

Name(s) shown on return: **Rabiel Amirian & Natalie Maroof**  
Business or activity to which this form relates: **RNA 26 Equities, LLC - 142 Joralemon Street, Br**  
Identifying number: **130-68-4150**

**Part I Election To Expense Certain Property Under Section 179** Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1
2	Total cost of section 179 property placed in service (see instructions)	2
3	Threshold cost of section 179 property before reduction in limitation	3
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5
6	(a) Description of property	(b) Cost (business use only)
7	Listed property. Enter the amount from line 29	7
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8
9	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8	9
10	Carryover of disallowed deduction from line 13 of your 2023 Form 4562	10
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12
13	Carryover of disallowed deduction to 2025. Add lines 9 and 10, less line 12	13

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	14
15	Property subject to section 168(f)(1) election	15
16	Other depreciation (including ACRS)	16

**Part III MACRS Depreciation (Don't include listed property. See instructions.)**

**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2024	17	27,360.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

**Section B - Assets Placed in Service During 2024 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property	/		27.5 yrs.	MM	S/L	
	/		27.5 yrs.	MM	S/L	
i Nonresidential real property	6 /24	480,000.	39 yrs.	MM	S/L	6,667.
	6 /24	26,150.	39.0 Yrs	MM	S/L	363.

**Section C - Assets Placed in Service During 2024 Tax Year Using the Alternative Depreciation System**

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

**Part IV Summary** (See instructions.)

21	Listed property. Enter amount from line 28	21
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23

**Part V****Listed Property** (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.**Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)****24a** Do you have evidence to support the business/investment use claimed? ☐ **Yes** ☐ **No** **24b** If "Yes," is the evidence written? ☐ **Yes** ☐ **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
<b>25</b> Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use							<b>25</b>	
<b>26</b> Property used more than 50% in a qualified business use:								
	:	%						
	:	%						
	:	%						
<b>27</b> Property used 50% or less in a qualified business use:								
	:	%				S/L -		
	:	%				S/L -		
	:	%				S/L -		
<b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							<b>28</b>	
<b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1							<b>29</b>	

**Section B - Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
<b>30</b> Total business/investment miles driven during the year ( <b>don't</b> include commuting miles)						
<b>31</b> Total commuting miles driven during the year						
<b>32</b> Total other personal (noncommuting) miles driven						
<b>33</b> Total miles driven during the year. Add lines 30 through 32						
<b>34</b> Was the vehicle available for personal use during off-duty hours?	Yes No	Yes No	Yes No	Yes No	Yes No	Yes No
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person?						
<b>36</b> Is another vehicle available for personal use?						

**Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees**Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons.

	Yes	No
<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
<b>38</b> Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
<b>39</b> Do you treat all use of vehicles by employees as personal use?		
<b>40</b> Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
<b>41</b> Do you meet the requirements concerning qualified automobile demonstration use?		

**Note:** If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
<b>42</b> Amortization of costs that begins during your 2024 tax year:					
See Statement 51	:				1,298.
<b>43</b> Amortization of costs that began before your 2024 tax year					<b>43</b>
<b>44</b> Total. Add amounts in column (f). See the instructions for where to report					<b>44</b> 1,298.

## Form 1116

## U.S. and Foreign Source Income Summary

NAME

Rabiel Amirian &amp; Natalie Maroof

130-68-4150

INCOME TYPE	TOTAL	U.S.	FOREIGN Passive
Compensation	189,237.	189,237.	
Dividends/Distributions See Statement 52	54,316.	48,392.	5,924.
Interest	67,043.	67,043.	
Capital Gains	618,039.	618,039.	
Business/Profession			
Rent/Royalty	86,450.	86,450.	
State/Local Refunds			
Partnership/S Corporation	561,767.	561,767.	
Trust/Estate			
Other Income			
Gross Income	1,576,852.	1,570,928.	5,924.

Less:

Section 911 Exclusion			
Capital Losses	72,448.	72,448.	
Capital Gains Tax Adjustment			
Total Income - Form 1116	1,504,404.	1,498,480.	5,924.

Deductions:

Business/Profession Expenses	160.	160.	
Rent/Royalty Expenses	264,485.	264,485.	
Partnership/S Corporation Losses	129,349.	129,349.	
Trust/Estate Losses			
Capital Losses			
Non-capital Losses			
Individual Retirement Account			
Moving Expenses			
Self-employment Tax Deduction	921.	921.	
Self-employment Health Insurance			
Keogh Contributions			
Alimony			
Forfeited Interest			
Foreign Housing Deduction			
Other Adjustments			
Capital Gains Tax Adjustment			
Total Deductions	394,915.	394,915.	

Adjusted Gross Income	1,109,489.	1,103,565.	5,924.
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Less Itemized Deductions:

Specifically Allocated	234,164.	234,164.	
Home Mortgage Interest			
Other Interest	57,771.	57,771.	
Ratably Allocated	10,000.	9,962.	38.
Other Deductions	1,339.	1,339.	
Total Adjustments to Adjusted Gross Income	303,274.	303,236.	38.

Taxable Income	806,215.	800,329.	5,886.
----------------	----------	----------	--------

NAME

Rabiel Amirian & Natalie Maroof

130-68-4150

	Total Itemized Deductions	Form 1116		
		Specifically U.S.	Specifically Foreign	Ratable
Medical/Dental .....				
Taxes .....	10,000.			10,000.
Interest - Not Including Investment Interest .....				
Investment Interest .....	57,771.	57,771.		
Contributions .....	234,164.	234,164.		
Casualty Losses .....				
Other Miscellaneous Deductions - Not Including Gambling Losses .....				
Gambling Losses .....				
Foreign Adjustment .....				
Total Itemized Deductions .....	301,935.	291,935.		10,000.

Election to Combine Rental Real Estate Interests Into One  
Activity Pursuant to IRC Sec. 469(c)(7)(A)

Rabiel Amirian & Natalie Maroof  
100 Barclay Street, Apt 22A  
New York, NY 10007

Taxpayer Identification Number: 130-68-4150

For the Year Ending December 31, 2024

Rabiel Amirian & Natalie Maroof hereby elect, pursuant to IRC Sec. 469(c)(7)(A), to combine all rental real estate interests into one activity. For the tax year ending December 31, 2024, Rabiel Amirian & Natalie Maroof were a qualifying taxpayer as defined by IRC Sec. 469(c)(7)(B).

COPY



Form 1040		Wages Received and Taxes Withheld			Statement 1	
T S	Employer's Name	Amount Paid	Federal Tax Withheld	State Tax Withheld	City SDI Tax W/H	FICA Tax Medicare Tax
T	Brooklyn Comfortable Dental Care	4,000.		89.	130.	248. 58.
S	Advanced Dental Care of NYC PC	59,800.	4,280.	3,005.	2,158.	3,708. 867.
S	Royal Chain Inc	52,937.	4,376.	2,230.	1,652.	3,282. 768.
T	Regal Dental Alliance	200.				12. 3.
S	Regal Dental Alliance	72,300.	5,150.	3,623.	2,606.	4,483. 1,048.
Totals		189,237.	13,806.	8,947.	6,546.	11,733. 2,744.

Form 1040		Tax-Exempt Interest	Statement 2
Name of Payer			Amount
Merrill Bank of America Company #1696			5,841.
Total to Form 1040, line 2a			5,841.

Form 1040		Qualified Dividends	Statement 3
Name of Payer		Ordinary Dividends	Qualified Dividends
AB Relative value A		375.	375.
Invesco Investment Svcs, Inc		230.	230.
National Financial Services LLC		17,225.	207.
National financial Services LLC		2,802.	2,118.
Merrill Bank of America Company		5,985.	4,972.
Merrill Bank of America Company #1693		877.	877.
Merrill Bank of America Company #1694		2,252.	2,148.
Merrill Bank of America Company #1695		1,056.	1,056.
Merrill Bank of America Company #1698		4,142.	4,057.
Merrill Bank of America Company #1700		1,645.	31.
Merrill Bank of America Company #1702		1,331.	1,242.
Total included in Form 1040, line 3a			17,313.

Form 1040	Tax	Statement 4
Description		Amount
From Qualified Dividends and Capital Gain Worksheet		140,039.
Total to Form 1040, line 16		140,039.

Form 1040	Federal Income Tax Withheld - Form(s) W-2	Statement 5
T S Description		Amount
S Advanced Dental Care of NYC PC		4,280.
S Royal Chain Inc		4,376.
S Regal Dental Alliance		5,150.
Total to Form 1040, line 25a		13,806.

Form 1040	Total Due with Interest and Penalties	Statement 6
Amount due		152,024.
Interest not included		5,725.
Penalty not included		5,151.
Total due		162,900.

Form 1040		Late Payment Interest			Statement 7	
Description	Date	Amount	Balance	Rate	Days	Interest
Tax Due	04/15/25	147,179.	147,179.	.0700	199	5,725.
Date Filed	10/31/25		152,904.			
Total late payment interest						5,725.

## Form 1040

## Late Payment Penalty

## Statement 8

Description	Date	Amount	Balance	Months	Penalty
Tax Due	04/15/25	147,179.	147,179.	7	5,151.
Date Filed	10/31/25				
Total late payment penalty					5,151.

## Schedule 1

## State and Local Income Tax Refunds

## Statement 9

	2023	2022	2021
	Illinois		
Gross state/local inc tax refunds	2.		
Less: Tax paid in following year			
Net tax refunds Illinois	2.		
Total net tax refunds	2.		

Schedule 1	Taxable State and Local Income Tax Refunds		Statement 10
	2021	2022	2023
Net tax refunds from State and Local Income Tax Refunds Stmt.			2.
Less: Refunds-no benefit due to AMT -sales tax benefit reduction			
1 Net refunds for recalculation		0.	2.
2 Amount from prior year Schedule A, line 5e			10,000.
3 Total of prior year Schedule A, lines 5b and 5c			3,181.
4 Subtract line 3 from line 2 If zero or less, stop here None of your refund is taxable	0.	0.	6,819.
5 Enter the state and local income taxes from prior year Schedule A, line 5a			70,711.
6 Enter the amount from line 1			2.
7 Subtract line 6 from line 5			70,709.
8 Add line 7 to line 3			73,890.
9 Subtract line 8 from line 2			-63,890.
10 Enter the lesser of line 4, line 6 or line 9. If zero or less, stop here. None of your refund is taxable. If greater than zero, proceed to line 11			-63,890.
11 Allowable prior year itemized deductions			
12 Enter your prior year standard deduction			
13 Subtract line 12 from line 11			
14 Enter the smaller of line 10 or line 13.			
15 Prior year taxable income			
16 Amount to include on Schedule 1, line 1 * If line 15 is -0- or more, use amount from line 14 * If line 15 is a negative amount, net lines 14 and 15			
State and local income tax refunds prior to 2021			
Total to Schedule 1, line 1			

## Schedule 3

## Excess Social Security Tax Worksheet

## Statement 11

	Taxpayer	Spouse
1. Add all social security tax withheld but not more than \$10453.20 for each employer (this tax should be shown in Box 4 of your W-2 forms). Enter the total here	260.	11,473.
2. Enter any uncollected social security tax on tips or group-term life insurance included in the total on Schedule 2, line 13		
3. Add lines 1 and 2	260.	11,473.
4. Social security tax limit	10,453.	10,453.
5. Subtract line 4 from line 3. Excess social security tax included in Schedule 3, line 11.	0.	1,020.

## Schedule A

## State and Local Income Taxes

## Statement 12

Description	Amount
Brooklyn Comfortable Dental Care	219.
Advanced Dental Care of NYC PC	5,163.
Royal Chain Inc	3,882.
Regal Dental Alliance	6,229.
New York Prior Year Balance Due and Extension Payments	4,978.
Total to Schedule A, line 5a	20,471.

Schedule A	Cash Contributions	Statement 13
Description	Amount 60% Limit	Amount 30% Limit
Miscellaneous	6,403. 0. 0. 0.	
From K-1 - Advanced Dental Care of NYC, P.C.	226,324.	
From K-1 - Brooklyn Comfortable Dental Care PC	1,437.	
Subtotals	234,164.	
Total to Schedule A, line 11		234,164.

Schedule A	Investment Interest	Statement 14
Description		Amount
Margin Interest		57,771.
Total to Schedule A, line 9		57,771.

Schedule B	Interest Income	Statement 15
Name of Payer		Amount
Citibank & Various		
JP Morgan		
Merrill Bank of America Company		91.
Merrill Bank of America Company #1692		16,658.
Merrill Bank of America Company #1693		11,400.
Merrill Bank of America Company #1694		5,643.
Merrill Bank of America Company #1695		4,092.
Merrill Bank of America Company #1696		5,983.
Merrill Bank of America Company #1697		45.
Merrill Bank of America Company #1698		13,427.
Merrill Bank of America Company #1700		3,820.
Merrill Bank of America Company #1702		5,598.
From K-1 - Revere Partners RF, LP - B3		20.
From K-1 - Revere Partners RF, LP - B2		266.
Total to Schedule B, line 1		67,043.

Schedule B	Dividend Income	Statement 16
Name of Payer	Ordinary Dividends	Qualified Dividends
AB Relative value A	375.	375.
Blackstone Private credit fund	7,686.	
Fundrise East Coast Opportunistic REIT LLC		
Fundrise Income real estate fund, LLC	1,750.	
Fundrise Real Estate Interval Fund, LLC		
Fundrise West Coast Opportunistic REIT LLC	67.	
Invesco Investment Svcs, Inc	230.	230.
National Financial Services LLC	17,225.	207.
National financial Services LLC	2,802.	2,118.
Merrill Bank of America Company	5,985.	4,972.
Merrill Bank of America Company #1692	6,893.	
Merrill Bank of America Company #1693	877.	877.
Merrill Bank of America Company #1694	2,252.	2,148.
Merrill Bank of America Company #1695	1,056.	1,056.
Merrill Bank of America Company #1698	4,142.	4,057.
Merrill Bank of America Company #1700	1,645.	31.
Merrill Bank of America Company #1702	1,331.	1,242.
Total to Schedule B, line 5	54,316.	

Schedule D	Net Long-Term Gain or Loss from Forms 4797, 2439, 6252, 4684, 6781 and 8824	Statement 17
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Description of Property	Gain or Loss	28% Gain
Form 4797	42,318.	
Total to Schedule D, Part II, line 11	42,318.	

Schedule D	Net Short-Term Gain or Loss from Partnerships, S Corporations, and Fiduciaries	Statement 18
------------	-----------------------------------------------------------------------------------	--------------

Description of Activity	Gain or Loss
Summit Partners Sustainable Opportunities	7,802.
Total to Schedule D, Part I, line 5	7,802.

Schedule D	Net Long-Term Gain or Loss from Partnerships, S Corporations, and Fiduciaries	Statement 19
------------	----------------------------------------------------------------------------------	--------------

Description of Activity	Gain or Loss	28% Gain
Revere Partners RF, LP - B3	-1,397.	
Revere Partners RF, LP - B2	434.	
Total to Schedule D, Part II, line 12	-963.	

Schedule D	Capital Gain Distributions	Statement 20
------------	----------------------------	--------------

Name of Payer	Total Capital Gain	28% Gain
AB Relative value A	3,568.	
Blackstone Real Estate Income Trust CLI	172.	
Fundrise Equity REIT LLC	4,250.	
Fundrise West Coast Opportunistic REIT LLC	29.	
Invesco Investment Svcs, Inc	2,585.	
Merrill Bank of America Company	9,504.	
Merrill Bank of America Company #1694	4.	
Merrill Bank of America Company #1698	4.	
Merrill Bank of America Company #1700	201.	
Totals to Schedule D, line 13	20,317.	



Schedule D	Unrecaptured Section 1250 Gain	Statement 21
1. If you have a section 1250 property in Part III of Form 4797 for which you made an entry in Part I of Form 4797, enter the smaller of line 22 or line 24 of Form 4797 for that property. If you did not have any such property, go to line 4		
2. Enter the amount from Form 4797, line 26g, for the property for which you made an entry on line 1		
3. Subtract line 2 from line 1		
4. Enter the total unrecaptured section 1250 gain included on line 26 or line 37 of Form(s) 6252 from installment sales of trade or business property held more than 1 year		
5. Enter the total of any amounts reported to you on a Schedule K-1 from a partnership or an S corporation as "unrecaptured section 1250 gain"		
6. Add lines 3 through 5		
7. Enter the smaller of line 6 or the gain from Form 4797, line 7		
8. Enter the amount, if any, from Form 4797, line 8		
9. Subtract line 8 from line 7. If zero or less, enter -0-		
10. Enter the amount of any gain from the sale or exchange of an interest in a partnership attributable to unrecaptured section 1250 gain		
11. Enter the total of any amounts reported to you on a Schedule K-1, Forms 1099-DIV, or Form 2439 as "unrecaptured section 1250 gain" from an estate, trust, real estate investment trust, or mutual fund (or other regulated investment company) or in connection with a Form 1099-R		2,543.
12. Enter the total of any unrecaptured section 1250 gain from sales (including installment sales) or other dispositions of section 1250 property held more than 1 year for which you did not make an entry in Part I of Form 4797 for the year of sale		
13. Add lines 9 through 12		2,543.
14. If you had any section 1202 gain or collectible gain or (loss), enter the total of lines 1 through 4 of the 28% Rate Gain Worksheet		
15. Enter the (loss), if any, from Sch D, line 7. If Sch D, line 7, is zero or a gain enter -0-	-33,295.	
16. Enter your long-term capital loss carryovers from Schedule D, line 14, and Schedule K-1 (Form 1041), box 11, code D		
17. Combine lines 14 through 16. If the result is a (loss), enter it as a positive amount. If the result is zero or a gain, enter -0-		33,295.
18. Subtract line 17 from line 13. If zero or less, enter -0-. If more than zero, enter the result here and on Schedule D, line 19		0.

Schedule E	Other Expenses	Statement 22
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RNA 26 Equities, LLC - 142 Joralemon Street, Brooklyn, NY 11201

Description	Amount
Bank service fees	115.
Loan Cancellation Fee	158,585.
Amortization	1,298.
Total to Schedule E, Page 1, line 19	159,998.

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## Schedule E Income or (Loss) from Partnerships and S Corps Statement 23

Name								
Emp ID No.								
Code	X if Frn	Basis Comp Req	Any Not at Risk	Passive Loss	Passive Income	Nonpassive Loss	Sec. 179 Deduction	Nonpassive Income
3436								
Kings LLC								
P						21,428.		
Prior year PAL								
P				558.				
Advanced Dental Care of NYC, P.C.								
27-1287360								
S							19,449.	457,598.
Brooklyn Downtown Dental PC								
47-1487291								
S								8,676.
Brooklyn Cosmetic and Implant Dentistry,								
46-1342611								
S								4,172.
Brooklyn Care Dental P.C.								
82-1632035								
S								4,749.
Verena Solutions LLC								
46-2192198								
P						50.		
Prior year PAL								
46-2192198								
P				56.				
16E18 Investor 1 LLC								
47-5171948								
P						0.		
Prior year PAL								
47-5171948								
P				1,215.				
350W18 Investor 1 LLC								
47-3217246								
P						0.		
Prior year PAL								
47-3217246								
P				628.				
234-236E24 Investor 1 LLC								
81-1062009								
P						0.		
Prior year PAL								
81-1062009								
P				541.				
Brooklyn Comfortable Dental Care PC								
82-2778042								
S								91,708.

Summit Partners Sustainable Opportunities

33-1182633

P \* 883.

Prior year PAL

33-1182633

P \* 11,135.

Investment interest expense

33-1182633

P \* 548.

48 East 63rd Street, LLC

86-2012320

P 49,087.

Prior year PAL

86-2012320

P 5,039.

97212 VENTURES LP

87-4426669

P 1,286.

Prior year PAL

87-4426669

P 160.

Brooklyn Dental Smiles, P.C.

82-2749704

S 6,955.

Mazal Tov 1438 Harrison LLC

87-3935675

P 31,948.

Prior year PAL

87-3935675

P 1,022.

Revere Partners RF, LP - A4

35-2784921

P 0.

Prior year PAL

35-2784921

P 17.

Revere Partners RF, LP - B3

88-4289819

P 0.

Revere Partners RF, LP - B2

88-3353680

P 0.

Prior year PAL

88-3353680

P 5.

Revere Partners RF, LP - B1

61-2064633

P 0.

Revere Partners RF, LP - B4

92-1425937

P 0.

Brooklyn Gentle Dental PC

82-2764001

S 0.

MASTERWORKS 085, LLC

87-2623918

P 0.

Regal Dental Alliance LLC

88-1532474

P 13,027.

Totals to Sch. E, ln. 29	9,241.	13,027.	121,151.	19,449.	569,072.
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\* Entire disposition of nonpassive activity

Schedule E	Reconciliation for Real Estate Professionals	Statement 24
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Form	Description	Amount
Sch E P2	Kings 26, LLC	-21,986.
Sch E P2	Verena Solutions LLC	-106.
Sch E P2	16E18 Investor 1 LLC	-1,215.
Sch E P2	350W18 Investor 1 LLC	-628.
Sch E P2	234-236E24 Investor 1 LLC	-541.
Sch E P2	48 East 63rd Street, LLC	-54,126.
Sch E P2	Summit Partners Sustainable Opportunities	-10,800.
Sch E P2	97212 VENTURES LP	1,126.
Sch E P2	Mazal Tov 1438 Harrison LLC	-32,970.
Sch E P2	Revere Partners RF, LP - A4	-17.
Sch E P2	Revere Partners RF, LP - B2	-5.
Sch E P1	RNA 26 Equities, LLC - 142 Joralemon Street, Brooklyn, NY 11201	-175,761.
Sch E P1	Hampshire Road 134 LLC - 134 Hampshire Rd, Great Neck, NY 11023	-2,274.
Sch D/4797	48 East 63rd Street, LLC	42,318.
Sch D/4797	Summit Partners Sustainable Opportunities	7,802.
Sch D/4797	Revere Partners RF, LP - B3	-1,397.
Sch D/4797	Revere Partners RF, LP - B2	434.
Total to Schedule E, line 43		-250,146.

Schedule SE	Non-Farm Income	Statement 25
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Description	Amount
Regal Dental Alliance LLC	13,027.
Total to Schedule SE, line 2	13,027.

Passive Income

Name of Country Imposing Tax

	Date	Amt/Foreign Currency	Amount in U.S. Dollars			
	Paid      Accrued		Dividends	Rent/Royalty	Interest	Other
OC						
12/31/24		77.	77.			
Other Countries						
1099 Tax		0.	236.			
OC						
1099 Tax		0.	50.			
Oc						
1099 Tax		0.	71.			
OC						
1099 Tax		0.	149.			
OC						
1099 Tax		0.	58.			
		77.	641.			
Total to Form 1116, Part II, line 8						641.

Prior Year Taxes Paid in the Current Year:			
	Foreign Amt	Conv. Rate	U.S. Amt
2023			
2022			
2021			
2020			
2019			
Total Prior Year Taxes Paid in the Current Year			

Form 6251

Passive Activities

Statement 27

Name of Activity	Form	Net Income (Loss)		Adjustment
		AMT	Regular	
Kings 26, LLC	Sch E	-568.	-558.	-10.
Verena Solutions LLC	Sch E	-57.	-56.	-1.
16E18 Investor 1 LLC	Sch E	-1,232.	-1,215.	-17.
350W18 Investor 1 LLC	Sch E	-636.	-628.	-8.
234-236E24 Investor 1 LLC	Sch E	-548.	-541.	-7.
48 East 63rd Street, LLC	Sch E	-5,115.	-5,039.	-76.
97212 VENTURES LP	Sch E	-163.	-160.	-3.
Mazal Tov 1438 Harrison LLC	Sch E	-1,037.	-1,022.	-15.
Revere Partners RF, LP - A4	Sch E	-17.	-17.	
Revere Partners RF, LP - B2	Sch E	-5.	-5.	
Regal Dental Alliance LLC	Sch E	13,027.	13,027.	
Hampshire Road 134 LLC - 134 Hampshire Rd, Great Neck, NY 11023	Sch E	-507.	-499.	-8.
RNA 26 Equities, LLC - 142 Joralemon Street, Brooklyn, NY 11201	Sch E	-3,142.	-3,287.	145.
Total to Form 6251, line 2m				0.

Form 4952

Investment Interest Expense

Statement 28

Description	Current	Carryover
Margin Interest	57,771.	
From K-1 - Summit Partners Sustainable Opportunities	548.	
Totals to Form 4952, lines 1 and 2	58,319.	

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Form 4952	Income from Property Held for Investment	Statement 29
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Description	Amount
Interest income	67,043.
Dividend income	54,316.
97212 VENTURES LP	1,286.
Total to Form 4952, line 4a	122,645.

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Form 4952	Net Gain from the Disposition of Property Held for Investment	Statement 30
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Description	Amount
Sch D, Line 16 Net Capital Gains(Losses)	545,591.
Plus: Short-term capital loss carryover	51,332.
Less: Form 4797 gain(loss)	-42,318.
Plus: Passive short-term passthrough gain (loss)	6,273.
Less: Capital loss carryover allowed	-51,332.
Total to Form 4952, line 4d	509,546.

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Form 4952	Net Capital Gain from the Disposition of Property Held for Investment	Statement 31
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Description	Amount
Merrill Bank #1693 - LTCG	227,267.
Merrill Bank #1694 - LTCG	63,698.
Merrill Bank #1695 - LTCG	33,457.
Merrill Bank #1696 - LTCG	1,787.
Merrill Bank #1698 - LTCG	112,301.
Merrill Bank #1700 - LTCG	9,776.
Merrill Bank #1702 - LTCG	39,163.
16747.860 SH - Blackstone RE #6966	31,781.
Fidelity #0208 LTCG	3,046.
Merrill Bank #5649 - LTCG	5,631.
Fidelity #4472 LTCG	1,307.
BGLG INC	-12,000.
Capital Gain Distributions	20,317.
Gain or loss from Partnerships, S corps, Trusts, etc.	-963.
Less Short-term Capital Loss	-27,022.
Total to Form 4952, line 4e	509,546.



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Form 4952      Investment Interest Expense Deduction Summary      Statement 32

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Name	Form or Schedule	Investment Interest Expense	Investment Interest Expense C/O	Disallowed Investment Interest Expense	Allowed Investment Interest Expense
Margin Interest	SCH A	57,771.	0.	0.	57,771.
From K-1 - Summit Part	SCH E	548.	0.	0.	548.
Totals		58,319.	0.	0.	58,319.

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Form 4952AMT      Investment Interest Expense      Statement 33

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Description	Current	Carryover
Margin Interest	57,771.	
From K-1 - Summit Partners Sustainable Opportunities	548.	
Totals to Form 4952AMT, lines 1 and 2	58,319.	

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Form 8995-A      Qualified REIT Dividends and PTP Income      Statement 34

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Name of Entity/Activity	REIT Dividends	PTP Income
Fundrise Income real estate fund, LLC	1,750.	
Fundrise West Coast Opportunistic REIT LLC	67.	
National Financial Services LLC	2,745.	
National financial Services LLC	153.	
Merrill Bank of America Company	87.	
Merrill Bank of America Company #1694	104.	
Merrill Bank of America Company #1698	85.	
Merrill Bank of America Company #1700	1,614.	
Merrill Bank of America Company #1702	89.	
Total to Form 8995-A, line 28	6,694.	

Form 8995-A  
Schedule C

## Qualified Business Income

## Statement 35

Activity Name	Income	Loss Reduction	Adjusted QBI
Regal Dental Alliance LLC	12,106.	12,106.	0.
3436 Kings LLC	-21,428.		
Verena Solutions LLC	-50.		
48 EAST 63RD STREET, LLC	-49,087.		
Mazal Tov 1438 Harrison LLC	-31,948.		
RNA 26 Equities, LLC - 142 Joralemon Street,	-172,474.		
Hampshire Road 134 LLC - 134 Hampshire Rd, Gr	-1,775.		

Form 8995-A  
Schedule CQualified Business Net Loss Carryover  
from Prior Years

## Statement 36

Trade or business name	Amount
Hampshire Road 134 LLC - 134 Hampshire Rd, Great N	499.
Verena Solutions LLC - 2020 C/O	56.
Mazal Tov 1438 Harrison LLC - 2022 C/O	1,022.
Total to Form 8995-A Schedule C, line 2	1,577.

## Form 8960

## Trade or Business Income

## Statement 37

RNA 26 Equities, LLC - 142 Joralemon Street, Brooklyn, NY 11	172,474.
Hampshire Road 134 LLC - 134 Hampshire Rd, Great Neck, NY 11	1,775.
Kings 26, LLC	21,428.
Advanced Dental Care of NYC, P.C.	-438,149.
Brooklyn Downtown Dental PC	-8,676.
Brooklyn Cosmetic and Implant Dentistry,	-4,172.
Brooklyn Care Dental P.C.	-4,749.
Verena Solutions LLC	50.
Brooklyn Comfortable Dental Care PC	-91,708.
48 East 63rd Street, LLC	49,087.
Summit Partners Sustainable Opportunities	-883.
Brooklyn Dental Smiles, P.C.	6,955.
Mazal Tov 1438 Harrison LLC	31,948.
Amount to Form 8960, line 4B	-264,620.

Form 8960

State Income Tax Payments

Statement 38

New York

Description

Amount

NYC withholding	6,546.
Brooklyn Comfortable Dental Care	89.
Advanced Dental Care of NYC PC	3,005.
Royal Chain Inc	2,230.
Regal Dental Alliance	3,623.
Total to state Form 8960, line 10	15,493.

Form 8582

Active Rental of Real Estate - Part IV

Statement 39

Name of Activity	Current Year		Prior Year Unallowed Loss	Overall Gain or Loss	
	Net Income	Net Loss		Gain	Loss
Kings 26, LLC	0.	0.	-12,932.		-12,932.
Verena Solutions LLC	0.	0.	-1,296.		-1,296.
16E18 Investor 1 LLC	0.	0.	-28,135.		-28,135.
350W18 Investor 1 LLC	0.	0.	-14,547.		-14,547.
234-236E24 Investor 1 LLC	0.	0.	-12,525.		-12,525.
48 East 63rd Street, LLC	0.	0.	-116,725.		-116,725.
97212 VENTURES LP	0.	0.	-3,698.		-3,698.
Mazal Tov 1438 Harrison LLC	0.	0.	-23,673.		-23,673.
Revere Partners RF, LP - A4	0.	0.	-399.		-399.
Revere Partners RF, LP - B2	0.	0.	-125.		-125.
Hampshire Road 134 LLC - 134 Hampshire Rd, Great Neck, NY 11023	0.	0.	-11,563.		-11,563.
RNA 26 Equities, LLC - 142 Joralemon Street, Brooklyn, NY 11201	0.	0.	-76,135.		-76,135.
Totals	0.	0.	-301,753.		-301,753.

Form 8582

Other Passive Activities - Part V

Statement 40

Name of Activity	Current Year		Prior Year Unallowed Loss	Overall Gain or Loss	
	Net Income	Net Loss		Gain	Loss
Regal Dental Alliance LLC	13,027.	0.		13,027.	
Totals	13,027.	0.		13,027.	

Form 8582

Allocation of Unallowed Losses - Part VII

Statement 41

Name of Activity	Form or Schedule	Loss	Ratio	Unallowed Loss
Kings 26, LLC	Sch E	12,932.	.042856243	12,374.
Verena Solutions LLC	Sch E	1,296.	.004294903	1,240.
16E18 Investor 1 LLC	Sch E	28,135.	.093238510	26,920.
350W18 Investor 1 LLC	Sch E	14,547.	.048208303	13,919.
234-236E24 Investor 1 LLC	Sch E	12,525.	.041507458	11,984.
48 East 63rd Street, LLC	Sch E	116,725.	.386822998	111,686.
97212 VENTURES LP	Sch E	3,698.	.012255056	3,538.
Mazal Tov 1438 Harrison LLC	Sch E	23,673.	.078451581	22,651.
Revere Partners RF, LP - A4	Sch E	399.	.001322274	382.
Revere Partners RF, LP - B2	Sch E	125.	.000414246	120.
Hampshire Road 134 LLC - 134	Sch E			
Hampshire Rd, Great Neck, NY 11023		11,563.	.038319420	11,064.
RNA 26 Equities, LLC - 142	Sch E			
Joralemon Street, Brooklyn, NY 11201		76,135.	.252309008	72,848.
Totals		301,753.	1.000000000	288,726.

Form 8582

Allowed Losses - Part VIII

Statement 42

Name of Activity	Form or Schedule	Loss	Unallowed Loss	Allowed Loss
Kings 26, LLC	Sch E	12,932.	12,374.	558.
Verena Solutions LLC	Sch E	1,296.	1,240.	56.
16E18 Investor 1 LLC	Sch E	28,135.	26,920.	1,215.
350W18 Investor 1 LLC	Sch E	14,547.	13,919.	628.
234-236E24 Investor 1 LLC	Sch E	12,525.	11,984.	541.
48 East 63rd Street, LLC	Sch E	116,725.	111,686.	5,039.
97212 VENTURES LP	Sch E	3,698.	3,538.	160.
Mazal Tov 1438 Harrison LLC	Sch E	23,673.	22,651.	1,022.
Revere Partners RF, LP - A4	Sch E	399.	382.	17.
Revere Partners RF, LP - B2	Sch E	125.	120.	5.
Hampshire Road 134 LLC - 134	Sch E			
Hampshire Rd, Great Neck, NY 11023		11,563.	11,064.	499.
RNA 26 Equities, LLC - 142 Joralemon	Sch E			
Street, Brooklyn, NY 11201		76,135.	72,848.	3,287.
Totals		301,753.	288,726.	13,027.

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## Form 8582

## Summary of Passive Activities

## Statement 43

R R E A -	Name	Form or Schedule	Gain/Loss	Prior Year C/O	Net Gain/Loss	Unallowed Loss	Allowed Loss
X	Kings 26, LLC	Sch E	0.	-12,932.	-12,932.	12,374.	558.
X	Verena Solutions LLC	Sch E	0.	-1,296.	-1,296.	1,240.	56.
X	16E18 Investor 1 LLC	Sch E	0.	-28,135.	-28,135.	26,920.	1,215.
X	350W18 Investor 1 LLC	Sch E	0.	-14,547.	-14,547.	13,919.	628.
X	234-236E24 Investor 1 LLC	Sch E	0.	-12,525.	-12,525.	11,984.	541.
X	48 East 63rd Street, LLC	Sch E	0.	-116,725.	-116,725.	111,686.	5,039.
X	97212 VENTURES LP	Sch E	0.	-3,698.	-3,698.	3,538.	160.
X	Mazal Tov 1438 Harrison LLC	Sch E	0.	-23,673.	-23,673.	22,651.	1,022.
X	Revere Partners RF, LP - A4	Sch E	0.	-399.	-399.	382.	17.
X	Revere Partners RF, LP - B2	Sch E	0.	-125.	-125.	120.	5.
	Regal Dental Alliance LLC	Sch E	13,027.		13,027.		
X	Hampshire Road 134 LLC - 134 Hampshire Rd, Great Neck, NY 11023	Sch E	0.	-11,563.	-11,563.	11,064.	499.
X	RNA 26 Equities, LLC - 142 Joralemon Street, Brooklyn, NY 11201	Sch E	0.	-76,135.	-76,135.	72,848.	3,287.
Totals			13,027.	-301,753.	-288,726.	288,726.	13,027.
Prior year carryovers allowed due to current year net activity income							
Total to Form 8582, line 11							13,027.

Form 8582

Modified AGI

Statement 44

Income

Wages, salaries, tips etc. 189,237.  
Dividend income 54,316.  
Taxable refunds  
Alimony received  
Taxable IRA distributions  
Taxable pensions and annuities  
Unemployment compensation  
Other income

Interest income 67,043.

Add: Series EE and I exclusion

67,043.

Business income or loss

Add: Passive losses

Subtract: Passive income

Sale of assets

545,591.

Add: Passive/RREA Professional losses

Subtract: Passive income

545,591.

Rental, royalty or passthrough income or loss

254,223.

Add: Passive/RREA Professional losses

289,629.

Subtract: Passive income

-13,027.

530,825.

Farm or farm rental income or loss

Add: Passive/RREA Professional losses

Subtract: Passive income

Total income

1,387,012.

Adjustments

Moving expenses

Self-employed health insurance deduction

Penalty on early withdrawal of savings

Alimony paid

Keogh/SEP deduction

Other adjustments

Charitable contributions

Total adjustments

Total to Form 8582, line 6

1,387,012.

Form 8582

Alternative Minimum Tax  
Active Rental of Real Estate - Part IV

Statement 45

Name of Activity	Current Year		Prior Year Unallowed Loss	Overall Gain or Loss	
	Net Income	Net Loss		Gain	Loss
Kings 26, LLC	0.	0.	-12,970.		-12,970.
Verena Solutions LLC	0.	0.	-1,298.		-1,298.
16E18 Investor 1 LLC	0.	0.	-28,109.		-28,109.
350W18 Investor 1 LLC	0.	0.	-14,521.		-14,521.
234-236E24 Investor 1 LLC	0.	0.	-12,511.		-12,511.
48 East 63rd Street, LLC	0.	0.	-116,725.		-116,725.
97212 VENTURES LP	0.	0.	-3,709.		-3,709.
Mazal Tov 1438 Harrison LLC	0.	0.	-23,673.		-23,673.
Revere Partners RF, LP - A4	0.	0.	-399.		-399.
Revere Partners RF, LP - B2	0.	0.	-125.		-125.
Hampshire Road 134 LLC - 134 Hampshire Rd, Great Neck, NY 11023	0.	0.	-11,563.		-11,563.
RNA 26 Equities, LLC - 142 Joralemon Street, Brooklyn, NY 11201	0.	0.	-71,678.		-71,678.
Totals	0.	0.	-297,281.		-297,281.

Form 8582

Alternative Minimum Tax  
Other Passive Activities - Part V

Statement 46

Name of Activity	Current Year		Prior Year Unallowed Loss	Overall Gain or Loss	
	Net Income	Net Loss		Gain	Loss
Regal Dental Alliance LLC	13,027.	0.		13,027.	
Totals	13,027.	0.		13,027.	



Form 8582

Alternative Minimum Tax  
Allocation of Unallowed Losses - Part VII

Statement 47

Name of Activity	Form or Schedule	Loss	Ratio	Unallowed Loss
Kings 26, LLC	Sch E	12,970.	.043628755	12,402.
Verena Solutions LLC	Sch E	1,298.	.004366239	1,241.
16E18 Investor 1 LLC	Sch E	28,109.	.094553638	26,877.
350W18 Investor 1 LLC	Sch E	14,521.	.048846041	13,885.
234-236E24 Investor 1 LLC	Sch E	12,511.	.042084762	11,963.
48 East 63rd Street, LLC	Sch E	116,725.	.392641978	111,610.
97212 VENTURES LP	Sch E	3,709.	.012476411	3,546.
Mazal Tov 1438 Harrison LLC	Sch E	23,673.	.079631729	22,636.
Revere Partners RF, LP - A4	Sch E	399.	.001342164	382.
Revere Partners RF, LP - B2	Sch E	125.	.000420478	120.
Hampshire Road 134 LLC - 134 Hampshire Rd, Great Neck, NY 11023	Sch E	11,563.	.038895859	11,056.
RNA 26 Equities, LLC - 142 Joralemon Street, Brooklyn, NY 11201	Sch E	71,678.	.241111946	68,536.
Totals		297,281.	1.000000000	284,254.

COPY

Form 8582

Alternative Minimum Tax  
Allowed Losses - Part VIII

Statement 48

Name of Activity	Form or Schedule	Loss	Unallowed Loss	Allowed Loss
Kings 26, LLC	Sch E	12,970.	12,402.	568.
Verena Solutions LLC	Sch E	1,298.	1,241.	57.
16E18 Investor 1 LLC	Sch E	28,109.	26,877.	1,232.
350W18 Investor 1 LLC	Sch E	14,521.	13,885.	636.
234-236E24 Investor 1 LLC	Sch E	12,511.	11,963.	548.
48 East 63rd Street, LLC	Sch E	116,725.	111,610.	5,115.
97212 VENTURES LP	Sch E	3,709.	3,546.	163.
Mazal Tov 1438 Harrison LLC	Sch E	23,673.	22,636.	1,037.
Revere Partners RF, LP - A4	Sch E	399.	382.	17.
Revere Partners RF, LP - B2	Sch E	125.	120.	5.
Hampshire Road 134 LLC - 134	Sch E			
Hampshire Rd, Great Neck, NY 11023		11,563.	11,056.	507.
RNA 26 Equities, LLC - 142	Sch E			
Joralemon Street, Brooklyn, NY 11201		71,678.	68,536.	3,142.
Totals		297,281.	284,254.	13,027.

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## Form 8582AMT

## Summary of Passive Activities - AMT

## Statement 49

R R E A -	Name	Form or Schedule	Gain/Loss	Prior Year C/O	Net Gain/Loss	Unallowed Loss	Allowed Loss
X	Kings 26, LLC	Sch E	0.	-12,970.	-12,970.	12,402.	568.
X	Verena Solutions LLC	Sch E	0.	-1,298.	-1,298.	1,241.	57.
X	16E18 Investor 1 LLC	Sch E	0.	-28,109.	-28,109.	26,877.	1,232.
X	350W18 Investor 1 LLC	Sch E	0.	-14,521.	-14,521.	13,885.	636.
X	234-236E24 Investor 1 LLC	Sch E	0.	-12,511.	-12,511.	11,963.	548.
X	48 East 63rd Street, LLC	Sch E	0.	-116,725.	-116,725.	111,610.	5,115.
X	97212 VENTURES LP	Sch E	0.	-3,709.	-3,709.	3,546.	163.
X	Mazal Tov 1438 Harrison LLC	Sch E	0.	-23,673.	-23,673.	22,636.	1,037.
X	Revere Partners RF, LP - A4	Sch E	0.	-399.	-399.	382.	17.
X	Revere Partners RF, LP - B2	Sch E	0.	-125.	-125.	120.	5.
	Regal Dental Alliance LLC	Sch E	13,027.		13,027.		
X	Hampshire Road 134 LLC - 134 Hampshire Rd, Great Neck, NY 11023	Sch E	0.	-11,563.	-11,563.	11,056.	507.
X	RNA 26 Equities, LLC - 142 Joralemon Street, Brooklyn, NY 11201	Sch E	0.	-71,678.	-71,678.	68,536.	3,142.
Totals			13,027.	-297,281.	-284,254.	284,254.	13,027.
Prior year carryovers allowed due to current year net activity income							
Total to Form 8582AMT, line 11							13,027.

Form 4562

Part I - Business Income

Statement 50

Income Type	Amount
Partnership - Regal Dental Alliance LLC	13,027.
S Corp - Advanced Dental Care of NYC, P.C.	457,598.
S Corp - Brooklyn Downtown Dental PC	8,676.
S Corp - Brooklyn Cosmetic and Implant Dentistry,	4,172.
S Corp - Brooklyn Care Dental P.C.	4,749.
S Corp - Brooklyn Comfortable Dental Care PC	91,708.
S Corp - Brooklyn Dental Smiles, P.C.	-6,955.
Wages	189,237.
Total business income used in Form 4562, line 11	762,212.

Form 4562

Part VI - Amortization

Statement 51

Sch E RNA 26 Equities, LLC - 142 Joralemon Street, Brooklyn, NY 11201					
(a) Description of Costs	(b) Date Began	(c) Amortizable Amount	(d) Code Section	(e) Period/ Percent	(f) Amortization this year
#6A Loan Closing Cost 2025	06/18/24	8,733.		120M	437.
#6B Loan Closing Cost 2025	06/18/24	7,745.		120M	387.
#6CDEF Loan Closing Cost 2025	06/18/24	9,480.		120M	474.
Total to Form 4562, line 42					1,298.

Form 1116

U.S. and Foreign Source Income Summary  
Foreign Dividend Income

Statement 52

Description	Amount
National financial Services LLC	1,096.
Merrill Bank of America Company	1,942.
Merrill Bank of America Company #1693	277.
Merrill Bank of America Company #1694	514.
Merrill Bank of America Company #1695	1,014.
Merrill Bank of America Company #1698	1,081.
Total Foreign Dividend Income	5,924.

Form 1116

U.S. and Foreign Source Income Summary  
Total Partnership/S-Corporation Income/Loss

Statement 53

Description	Income	Loss
Kings 26, LLC		-21,986.
Advanced Dental Care of NYC, P.C.	438,149.	
Brooklyn Downtown Dental PC	8,676.	
Brooklyn Cosmetic and Implant Dentistry,	4,172.	
Brooklyn Care Dental P.C.	4,749.	
Verena Solutions LLC		-106.
16E18 Investor 1 LLC		-1,215.
350W18 Investor 1 LLC		-628.
234-236E24 Investor 1 LLC		-541.
Brooklyn Comfortable Dental Care PC	91,708.	
Summit Partners Sustainable Opportunities		-10,800.
48 East 63rd Street, LLC		-54,126.
97212 VENTURES LP	1,286.	
Brooklyn Dental Smiles, P.C.		-6,955.
Mazal Tov 1438 Harrison LLC		-32,970.
Revere Partners RF, LP - A4		-17.
Revere Partners RF, LP - B2		-5.
Regal Dental Alliance LLC	13,027.	
Total Partnership/S-Corporation Income/Loss	561,767.	-129,349.

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2024 DEPRECIATION AND AMORTIZATION REPORT

- CURRENT YEAR FEDERAL - Rabiell Amirian & Natalie Maroof

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
15	142 Joralemon - B Closing Costs	061824	SL	39.00	19I	26,150.			26,150.			363.
16	#6A Loan Closing Cost 2025	061824		120M	42	8,733.			8,733.			437.
17	#6B Loan Closing Cost 2025	061824		120M	42	7,745.			7,745.			387.
18	#6CDEF Loan Closing Cost 2025	061824		120M	42	9,480.			9,480.			474.
	Buildings											
16	142 Joralemon St - CD	121015	SL	39.00	17	306,277.			306,277.	63,152.		7,853.
36	142 Joralemon St - EF	121015	SL	39.00	17	382,630.			382,630.	78,897.		9,811.
5	Closing costs	121015	SL	39.00	17	9,175.			9,175.	1,890.		235.
6	142 Joralemon - 6A	010517	SL	39.00	17	368,989.			368,989.	65,847.		9,461.
13	142 Joralemon - B	061824	SL	39.00	19I	480,000.			480,000.			6,667.
	* Sch E Total Buildings					1547071.			1547071.	209,786.		34,027.
	Land											
2	Land - Unit CD	121015	L			34,031.			34,031.			0.
4	Land - Unit EF	121015	L			42,514.			42,514.			0.
7	Land-142 Joralemon - 6A	010517	L			40,999.			40,999.			0.
14	Land-142 Joralemon - 6B	061824	L			120,000.			120,000.			0.
	* Sch E Total Land					237,544.			237,544.			0.
	Buildings											

2024 DEPRECIATION AND AMORTIZATION REPORT

- CURRENT YEAR FEDERAL - Rabi el Amirian & Natalie Maroof

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
8	134 Hampshire Rd	06/30/15	SL	39.00	17	664,000.	.5000		664,000.	153,226.		17,026.
	Less Exclusion					-332,000.			-332,000.	-76,613.		-8,513.
	* Sch E Total Buildings					332,000.			332,000.	76,613.		8,513.
	Land											
9	Land-134 Hampshire	06/30/15	L			166,000.	.5000		166,000.			0.
	Less Exclusion					-83,000.			-83,000.			0.
	* Sch E Total Land					83,000.			83,000.			0.
	* Grand Total Sch E Depr. & Amort.					1836723.			1836723.	209,786.		35,688.
	* Grand Total Sch E Depr. & Amort.					415,000.			415,000.	76,613.		8,513.
	Current Activity											
	Beginning balance					2014615.			2014615.	363,012.		
	Acquisitions					652,108.			652,108.	0.		
	Dispositions					0.			0.	0.		
	Ending balance					2666723.			2666723.	363,012.		

## 2025 DEPRECIATION AND AMORTIZATION REPORT

- NEXT YEAR FEDERAL -

Rabiel Amirian &amp; Natalie Maroof

Asset No.	Description	Date Acquired	Method	Life	Unadjusted Cost Or Basis	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Amount Of Depreciation
15	142 Joralemon - B Closing Costs	061824	SL	39.00	26,150.		26,150.	363.	671.
	AMT Depreciation		SL	39.00				363.	671.
16	#6A Loan Closing Cost 2025	061824		120M	8,733.		8,733.	437.	873.
17	#6B Loan Closing Cost 2025	061824		120M	7,745.		7,745.	387.	775.
18	#6CDEF Loan Closing Cost 2025	061824		120M	9,480.		9,480.	474.	948.
	Buildings								
1	142 Joralemon St - 6CD	121015	SL	39.00	306,277.		306,277.	71,005.	7,853.
	AMT Depreciation		SL	39.00				71,005.	7,853.
3	142 Joralemon St - 6EF	121015	SL	39.00	382,630.		382,630.	88,708.	9,811.
	AMT Depreciation		SL	39.00				88,708.	9,811.
5	Closing costs	121015	SL	39.00	9,175.		9,175.	2,125.	235.
	AMT Depreciation		SL	39.00				2,125.	235.
6	142 Joralemon - 6A	010517	SL	39.00	368,989.		368,989.	75,308.	9,461.
	AMT Depreciation		SL	39.00				75,308.	9,461.
13	142 Joralemon - B	061824	SL	39.00	480,000.		480,000.	6,667.	12,308.
	AMT Depreciation		SL	39.00				6,667.	12,308.
	* Sch E Total Buildings				1547071.		1547071.	243,813.	39,668.
	Land								
2	Land - Unit CD	121015	L		34,031.		34,031.	0.	0.
4	Land - Unit EF	121015	L		42,514.		42,514.	0.	0.
7	Land-142 Joralemon - 6A	010517	L		40,999.		40,999.	0.	0.
14	Land-142 Joralemon - 6B	061824	L		120,000.		120,000.	0.	0.
	* Sch E Total Land				237,544.		237,544.	0.	0.

(D) - Asset disposed

\* ITC, Section 179, Salvage, HR 3090, Commercial Revitalization Deduction, GO Zone



## 2025 DEPRECIATION AND AMORTIZATION REPORT

- NEXT YEAR FEDERAL -

Rabiel Amirian &amp; Natalie Maroof

Asset No.	Description	Date Acquired			Method	Life	Unadjusted Cost Or Basis	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Amount Of Depreciation
	Buildings										
8	134 Hampshire Rd	06	30	15	SL	39.00	664,000.		664,000.	170,252.	17,026.
	AMT Depreciation				SL	39.00				170,252.	17,026.
	* Sch E Total Buildings						664,000.		664,000.	170,252.	17,026.
	Land										
9	Land-134 Hampshire	06	30	15	L		166,000.		166,000.	0.	0.
	* Sch E Total Land						166,000.		166,000.	0.	0.
	* Grand Total Sch E Depr. & Amort.						1836723.		1836723.	245,474.	42,935.
	* Total Sch E AMT Depreciation									244,176.	40,339.
	* Grand Total Sch E Depr. & Amort.						830,000.		830,000.	170,252.	17,026.
	* Total Sch E AMT Depreciation									170,252.	17,026.

(D) - Asset disposed

\* ITC, Section 179, Salvage, HR 3090, Commercial Revitalization Deduction, GO Zone



Department of Taxation and Finance  
**New York State E-File Signature Authorization for Tax Year 2024**  
**For Forms IT-201, IT-201-X, IT-203, IT-203-X, IT-214, and NYC-210**

488351 09-27-24

**Electronic return originator (ERO):** Do not mail this form to the Tax Department. Keep it for your records.

Taxpayer's name <b>Rabiel Amirian</b>	Spouse's name (jointly filed return only) <b>Natalie Maroof</b>
------------------------------------------	--------------------------------------------------------------------

**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*, and NYC-210, *Claim for New York City School Tax Credit*. Note that an electronic signature can be used as described in TSB-M-20(1)C, (2), *E-File Authorizations (TR-579 forms) for Taxpayers Using a Paid Preparer for Electronically Filed Tax Returns*.

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, and NYC-210).

Both the paid preparer and the ERO are required to sign Part C. However, an individual performing as both the paid preparer and the ERO is only required to sign as the paid preparer. It is not necessary to include the ERO signature in this case. Note that an alternative signature can be used as described in 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 2024 Form IT-370 and Tax Year 2025 Form IT-2105*.

**Part A - Tax return information**

1 Federal adjusted gross income (from applicable line)	1. 1109489.
2 Refund	2.
3 Amount you owe	3. 98286.
4 Financial institution routing number	4. 021000021
5 Financial institution account number	5. 907198998
6 Account type: <input checked="" type="checkbox"/> Personal checking <input type="checkbox"/> Personal savings <input type="checkbox"/> Business checking <input type="checkbox"/> Business savings	

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

Under penalty of perjury, I declare that I have examined the information on my 2024 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 2024 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 2024 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
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 2024 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 2024 New York State return signed by a paid preparer, I declare that the information contained in the taxpayer's 2024 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 2024 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 <b>PRAKASH T KASAT, CPA</b>	Print name <b>PRAKASH T KASAT, CPA</b>	Date <b>10282025</b>

**www.tax.ny.gov**

**New York State E-File Signature Authorization for  
Tax Year 2024 for Forms IT-204 and IT-204-LL****Electronic return originator (ERO):** Do not mail this form to the Tax Department. Keep it for your records.

Partnership name:

**48 E63rd Street NLE LLC**

Return type (mark an X to indicate which form you are e-filing):

☐ IT-204☒ IT-204-LL**Purpose**

Form TR-579-PT must be completed to authorize an ERO to e-file Form IT-204, *Partnership Return*, or Form IT-204-LL, *Partnership, Limited Liability Company, and Limited Liability Partnership Filing Fee Payment Form*. For the purposes of this form, all three forms of business entities will be referred to hereinafter as a *partnership*.

EROs must complete Part B prior to transmitting an electronically filed Form IT-204 or IT-204-LL.

Both the paid preparer and the ERO are required to sign Part B. However, an individual performing as both the paid preparer and the ERO is only required to sign as the paid preparer. It is not necessary to include the ERO signature in this case. Note that an alternative signature can be used as described in Publication 58, *Information for Income Tax Return Preparers*, available on our website.

This form is not required for electronically filed Form IT-370 -PF, *Application for Automatic Extension of Time to File for Partnerships and Fiduciaries*.

**General instructions**

Part A must be completed by an authorized member or general partner before the ERO transmits the electronically filed Form IT-204 or IT-204-LL. Note that an electronic signature can be used as described in TSB-M-20(1)C, (2)I, *E-File Authorizations (TR-579 forms) for Taxpayers Using a Paid Preparer for Electronically Filed Tax Returns*.

**Financial institution information for Form IT-204-LL filers** (must be completed if electronic payment is authorized)

- 1 Amount owed on return ..... 25.
- 2 Financial institution routing number ..... 021000021
- 3 Financial institution account number ..... 907198998
- 4 Account type: ☒ Personal checking ☐ Personal savings ☐ Business checking ☐ Business savings

**Part A - Declaration of authorized member or general partner and authorizations for Form IT-204 or IT-204-LL**

Under penalty of perjury, I declare that I have examined the information on this 2024 New York State electronic partnership return, including any accompanying schedules, attachments, and statements, and certify that this electronic return is true, correct, and complete. The ERO has my consent to send this 2024 New York State electronic partnership return to New York State through the Internal Revenue Service (IRS). I understand that by executing this Form TR-579-PT, I am authorizing the ERO to sign and file this return on behalf of the partnership and agree that the ERO's submission of the partnership's 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 partnership fees 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 this 2024 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.

Signature of authorized member or general partner	Date
Print your name <b>Rabiel Amirian</b>	Title

**Part B - Declaration of ERO and paid preparer**

Under penalty of perjury, I declare that the information contained in this 2024 New York State electronic partnership return is the information furnished to me by the partnership. If the partnership furnished me a completed paper 2024 New York State partnership return signed by a paid preparer, I declare that the information contained in the partnership's

2024 New York State electronic partnership tax return is identical to that contained in the paper return. If I am the paid preparer, under penalty of perjury I declare that I have examined this 2024 New York State electronic partnership 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-PT 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 <b>PRAKASH T KASAT, CPA</b>	Print name <b>PRAKASH T KASAT, CPA</b>	Date <b>10282025</b>

**www.tax.ny.gov**

**New York State E-File Signature Authorization for  
Tax Year 2024 for Forms IT-204 and IT-204-LL****Electronic return originator (ERO):** Do not mail this form to the Tax Department. Keep it for your records.

Partnership name:

**Hampshire Road 134 LLC**

Return type (mark an X to indicate which form you are e-filing):

☐ IT-204☒ IT-204-LL**Purpose**

Form TR-579-PT must be completed to authorize an ERO to e-file Form IT-204, *Partnership Return*, or Form IT-204-LL, *Partnership, Limited Liability Company, and Limited Liability Partnership Filing Fee Payment Form*. For the purposes of this form, all three forms of business entities will be referred to hereinafter as a *partnership*.

EROs must complete Part B prior to transmitting an electronically filed Form IT-204 or IT-204-LL.

Both the paid preparer and the ERO are required to sign Part B. However, an individual performing as both the paid preparer and the ERO is only required to sign as the paid preparer. It is not necessary to include the ERO signature in this case. Note that an alternative signature can be used as described in Publication 58, *Information for Income Tax Return Preparers*, available on our website.

This form is not required for electronically filed Form IT-370 -PF, *Application for Automatic Extension of Time to File for Partnerships and Fiduciaries*.

**General instructions**

Part A must be completed by an authorized member or general partner before the ERO transmits the electronically filed Form IT-204 or IT-204-LL. Note that an electronic signature can be used as described in TSB-M-20(1)C, (2)I, *E-File Authorizations (TR-579 forms) for Taxpayers Using a Paid Preparer for Electronically Filed Tax Returns*.

**Financial institution information for Form IT-204-LL filers** (must be completed if electronic payment is authorized)

- 1 Amount owed on return ..... 25.
- 2 Financial institution routing number ..... 021000021
- 3 Financial institution account number ..... 907198998
- 4 Account type: ☒ Personal checking ☐ Personal savings ☐ Business checking ☐ Business savings

**Part A - Declaration of authorized member or general partner and authorizations for Form IT-204 or IT-204-LL**

Under penalty of perjury, I declare that I have examined the information on this 2024 New York State electronic partnership return, including any accompanying schedules, attachments, and statements, and certify that this electronic return is true, correct, and complete. The ERO has my consent to send this 2024 New York State electronic partnership return to New York State through the Internal Revenue Service (IRS). I understand that by executing this Form TR-579-PT, I am authorizing the ERO to sign and file this return on behalf of the partnership and agree that the ERO's submission of the partnership's 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 partnership fees 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 this 2024 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.

Signature of authorized member or general partner	Date
Print your name <b>Rabiel Amirian</b>	Title

**Part B - Declaration of ERO and paid preparer**

Under penalty of perjury, I declare that the information contained in this 2024 New York State electronic partnership return is the information furnished to me by the partnership. If the partnership furnished me a completed paper 2024 New York State partnership return signed by a paid preparer, I declare that the information contained in the partnership's

2024 New York State electronic partnership tax return is identical to that contained in the paper return. If I am the paid preparer, under penalty of perjury I declare that I have examined this 2024 New York State electronic partnership 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-PT 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 <b>PRAKASH T KASAT, CPA</b>	Print name <b>PRAKASH T KASAT, CPA</b>	Date <b>10282025</b>

**www.tax.ny.gov**

**New York State E-File Signature Authorization for  
Tax Year 2024 for Forms IT-204 and IT-204-LL****Electronic return originator (ERO):** Do not mail this form to the Tax Department. Keep it for your records.

Partnership name:

**RNA 26 Equities LLC**

Return type (mark an X to indicate which form you are e-filing):

☐ IT-204☒ IT-204-LL**Purpose**

Form TR-579-PT must be completed to authorize an ERO to e-file Form IT-204, *Partnership Return*, or Form IT-204-LL, *Partnership, Limited Liability Company, and Limited Liability Partnership Filing Fee Payment Form*. For the purposes of this form, all three forms of business entities will be referred to hereinafter as a *partnership*.

EROs must complete Part B prior to transmitting an electronically filed Form IT-204 or IT-204-LL.

Both the paid preparer and the ERO are required to sign Part B. However, an individual performing as both the paid preparer and the ERO is only required to sign as the paid preparer. It is not necessary to include the ERO signature in this case. Note that an alternative signature can be used as described in Publication 58, *Information for Income Tax Return Preparers*, available on our website.

This form is not required for electronically filed Form IT-370 -PF, *Application for Automatic Extension of Time to File for Partnerships and Fiduciaries*.

**General instructions**

Part A must be completed by an authorized member or general partner before the ERO transmits the electronically filed Form IT-204 or IT-204-LL. Note that an electronic signature can be used as described in TSB-M-20(1)C, (2)I, *E-File Authorizations (TR-579 forms) for Taxpayers Using a Paid Preparer for Electronically Filed Tax Returns*.

**Financial institution information for Form IT-204-LL filers** (must be completed if electronic payment is authorized)

- 1 Amount owed on return ..... 25.
- 2 Financial institution routing number ..... 021000021
- 3 Financial institution account number ..... 907198998
- 4 Account type: ☒ Personal checking ☐ Personal savings ☐ Business checking ☐ Business savings

**Part A - Declaration of authorized member or general partner and authorizations for Form IT-204 or IT-204-LL**

Under penalty of perjury, I declare that I have examined the information on this 2024 New York State electronic partnership return, including any accompanying schedules, attachments, and statements, and certify that this electronic return is true, correct, and complete. The ERO has my consent to send this 2024 New York State electronic partnership return to New York State through the Internal Revenue Service (IRS). I understand that by executing this Form TR-579-PT, I am authorizing the ERO to sign and file this return on behalf of the partnership and agree that the ERO's submission of the partnership's 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 partnership fees 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 this 2024 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.

Signature of authorized member or general partner	Date
Print your name <b>Rabiel Amirian</b>	Title

**Part B - Declaration of ERO and paid preparer**

Under penalty of perjury, I declare that the information contained in this 2024 New York State electronic partnership return is the information furnished to me by the partnership. If the partnership furnished me a completed paper 2024 New York State partnership return signed by a paid preparer, I declare that the information contained in the partnership's

2024 New York State electronic partnership tax return is identical to that contained in the paper return. If I am the paid preparer, under penalty of perjury I declare that I have examined this 2024 New York State electronic partnership 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-PT 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 <b>PRAKASH T KASAT, CPA</b>	Print name <b>PRAKASH T KASAT, CPA</b>	Date <b>10282025</b>

**www.tax.ny.gov**

**New York State E-File Signature Authorization for  
Tax Year 2024 for Forms IT-204 and IT-204-LL****Electronic return originator (ERO):** Do not mail this form to the Tax Department. Keep it for your records.

Partnership name:

**Kings 26, LLC**

Return type (mark an X to indicate which form you are e-filing):

☐ IT-204☒ IT-204-LL**Purpose**

Form TR-579-PT must be completed to authorize an ERO to e-file Form IT-204, *Partnership Return*, or Form IT-204-LL, *Partnership, Limited Liability Company, and Limited Liability Partnership Filing Fee Payment Form*. For the purposes of this form, all three forms of business entities will be referred to hereinafter as a *partnership*.

EROs must complete Part B prior to transmitting an electronically filed Form IT-204 or IT-204-LL.

Both the paid preparer and the ERO are required to sign Part B. However, an individual performing as both the paid preparer and the ERO is only required to sign as the paid preparer. It is not necessary to include the ERO signature in this case. Note that an alternative signature can be used as described in Publication 58, *Information for Income Tax Return Preparers*, available on our website.

This form is not required for electronically filed Form IT-370 -PF, *Application for Automatic Extension of Time to File for Partnerships and Fiduciaries*.

**General instructions**

Part A must be completed by an authorized member or general partner before the ERO transmits the electronically filed Form IT-204 or IT-204-LL. Note that an electronic signature can be used as described in TSB-M-20(1)C, (2)I, *E-File Authorizations (TR-579 forms) for Taxpayers Using a Paid Preparer for Electronically Filed Tax Returns*.

**Financial institution information for Form IT-204-LL filers** (must be completed if electronic payment is authorized)

- 1 Amount owed on return ..... 25.
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- 3 Financial institution account number ..... 907198998
- 4 Account type: ☒ Personal checking ☐ Personal savings ☐ Business checking ☐ Business savings

**Part A - Declaration of authorized member or general partner and authorizations for Form IT-204 or IT-204-LL**

Under penalty of perjury, I declare that I have examined the information on this 2024 New York State electronic partnership return, including any accompanying schedules, attachments, and statements, and certify that this electronic return is true, correct, and complete. The ERO has my consent to send this 2024 New York State electronic partnership return to New York State through the Internal Revenue Service (IRS). I understand that by executing this Form TR-579-PT, I am authorizing the ERO to sign and file this return on behalf of the partnership and agree that the ERO's submission of the partnership's 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 partnership fees 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 this 2024 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.

Signature of authorized member or general partner	Date
Print your name <b>Rabiel Amirian</b>	Title

**Part B - Declaration of ERO and paid preparer**

Under penalty of perjury, I declare that the information contained in this 2024 New York State electronic partnership return is the information furnished to me by the partnership. If the partnership furnished me a completed paper 2024 New York State partnership return signed by a paid preparer, I declare that the information contained in the partnership's

2024 New York State electronic partnership tax return is identical to that contained in the paper return. If I am the paid preparer, under penalty of perjury I declare that I have examined this 2024 New York State electronic partnership 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-PT 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 <b>PRAKASH T KASAT, CPA</b>	Print name <b>PRAKASH T KASAT, CPA</b>	Date <b>10282025</b>

**www.tax.ny.gov**

# Scroll down to complete Form IT-370

468301 10-01-24

Scroll down to complete the back of Form IT-370

Cut on the dotted line before filing this form.

▼ Detach (cut) here ▼ Do not submit with your return.



Department of Taxation and Finance  
**Application for Automatic Six-Month Extension of Time to File for Individuals**

**IT-370**

**Paid preparer?** Mark an **X** in the box and complete page 2 ☒

Your full Social Security number (SSN) <b>130684150</b>		Spouse's full SSN (only if filing a joint return) <b>130668478</b>	
Your first name and middle initial <b>Rabiel</b>		Your last name <b>Amirian</b>	
Spouse's first name and middle initial <b>Natalie</b>		Spouse's last name <b>Maroof</b>	
Mailing address (number and street or PO Box) <b>100 Barclay Street</b>		Apartment number <b>22A</b>	
City, village, or post office (see instructions) <b>New York</b>		State <b>NY</b>	ZIP code <b>10007</b>
Email: <b>bkdentist@gmail.com</b>			

Enter your **2-character special condition code**

**if applicable** (see instructions) .....

Mark an **X** in the box for each tax that you are subject to:

NYS tax ☐ NYC tax ☐ Yonkers tax ☐ MCTMT ☐

1 Sales and use tax ..... Dollars **0** Cents **00**

2 Total payment ..... Dollars **0** Cents **00**

3701241019 130684150 2



Scroll down to complete the back of Form IT-370

COPY

Cut on dotted line before filing this form.

▼ Detach (cut) here ▼ Do not submit with your return.

IT-370 (2024) (Page 2 of 2)

**Payment options** - Full payment must be made by check or money order of any balance due with this automatic extension of time to file. Make the check or money order payable in U.S. funds to *New York State Income Tax* and write the last four digits of your Social Security number and *2024 Income Tax* on it. For online payment options, see our website (at [www.tax.ny.gov](http://www.tax.ny.gov)).

**Paid preparers** - Under the law, all paid preparers must sign and complete the paid preparer section of the form. Paid preparers may be subject to civil and/or criminal sanctions if they fail to complete this section in full.

When completing this section, enter your New York tax preparer registration identification number (NYTPRIN) if you are required to have one. If you are not required to have a NYTPRIN, enter in the *NYTPRIN excl. code* box one of the specified 2-digit codes listed below that indicates why you are exempt from the registration requirement. You **must** enter a NYTPRIN or an exclusion code. Also, you must enter your federal preparer tax identification number (PTIN) if you have one; if not, you must enter your Social Security number.

▼ Paid preparer must complete (see instructions) ▼		Date:	10282025
Preparer's signature		▶ Preparer's NYTPRIN	
▶ PRAKASH T KASAT, CPA			
Firm's name (or yours, if self-employed)		▼ Preparer's PTIN or SSN	
GSMK CONSULTING LLC		P01264592	
Address		● Employer identification number	
3418 NORTHERN BLVD STE 313		832972936	
LONG ISLAND CITY NY 11101		NYTPRIN excl. code	03
Email: PKASAT@GSMKCONSULTING.COM			

Code	Exemption type	Code	Exemption type
01	Attorney	02	Employee of attorney
03	CPA	04	Employee of CPA
05	PA (Public Accountant)	06	Employee of PA
07	Enrolled agent	08	Employee of enrolled agent
09	Volunteer tax preparer	10	Employee of business preparing that business' return

See our website for more information about the tax preparer registration requirements.





### Worksheet

1. New York State income tax liability for 2024	1. _____0
2. New York City income tax liability for 2024	2. _____0
3. Yonkers income tax liability for 2024	3. _____0
4a. MCTMT liability in Zone 1 for 2024	4a. _____
4b. MCTMT liability in Zone 2 for 2024	4b. _____
4c. Total MCTMT liability for 2024 <i>(add lines 4a and 4b)</i>	4c. _____0
5. Sales and use tax due for 2024 <i>(enter this amount here and on line 1 on Form IT-370)</i>	5. _____0
6. Total taxes <i>(add lines 1 through 3, 4c, and 5)</i>	6. _____0
7. Total 2024 tax already paid	7. _____425
8. Total payment <i>(subtract line 7 from line 6 and enter this amount here and on line 2 on Form IT-370). If line 7 is more than line 6, enter 0</i>	8. _____0



Department of Taxation and Finance

# Resident Income Tax Return

New York State • New York City • Yonkers • MCTMT

468001 12-03-24

## IT-201

For the full year January 1, 2024, through December 31, 2024, 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
Rabiel		Amirian	07161978	130684150
Spouse's first name	MI	Spouse's last name	Spouse's date of birth (mmddyyyy)	Spouse's Social Security number
Natalie		Maroof	02101983	130668478
Mailing address (see instructions) (number and street or PO Box)			Apartment number	New York State county of residence
100 Barclay Street			22A	NY
City, village, or post office	State	ZIP code	Country	School district name
New York	NY	10007		Manhattan
Taxpayer's permanent home address (see instructions) (number and street or rural route)			Apartment number	School district code number
				369
City, village, or post office	State	ZIP code	Taxpayer's date of death (mmddyyyy)	Spouse's date of death (mmddyyyy)
	NY			
			Decedent information	

### 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 surviving spouse

B Did you itemize your deductions on your 2024 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? Yes ☐ No ☒

D2 (1) Did you or your spouse maintain living quarters in Yonkers for any part of 2024? Yes ☐ No ☒  
If Yes:

(2) Number of months you lived in Yonkers in 2024

(3) Number of months your spouse lived in Yonkers in 2024

If No:

(4) Did you or your spouse work in Yonkers while not living in Yonkers for any part of 2024? Yes ☐ No ☒

E (1) Did you or your spouse maintain living quarters in NYC (this includes the Bronx, Brooklyn, Manhattan, Queens, and Staten Island) during 2024? Yes ☐ No ☐

(2) Enter the number of days spent in NYC in 2024 (any part of a day spent in NYC is considered a day)

F NYC residents and NYC part-year residents only:

(1) Number of months you lived in NYC in 2024 12

(2) Number of months your spouse lived in NYC in 2024 12

### H Dependent information

First name	MI	Last name	Relationship	Social Security number	Date of birth (mmddyyyy)
Noah Zachary		Amirian	Son	733354610	10122013
Layla		Amirian	Daughter	442835192	01142016
Elle		Amirian	Daughter	859079881	11152019

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

☐

201001241019



For office use only

NO HANDWRITTEN ENTRIES, OTHER THAN SIGNATURE, ON THIS FORM

130684150

## Federal income and adjustments

Whole dollars only

1	Wages, salaries, tips, etc.	1	189237.00
2	Taxable interest income	2	67043.00
3	Ordinary dividends	3	54316.00
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	545591.00
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 X in the box	9	.00
10	Taxable amount of pensions and annuities. If received as a beneficiary, mark an X in the box	10	.00
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (submit copy of federal Schedule E, Form 1040)	11	254223.00
12	Rental real estate included in line 11	12	-299303.00
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 Identify:	16	.00
17	Add lines 1 through 11 and 13 through 16	17	1110410.00
18	Total federal adjustments to income Identify: SE Tax Deduction	18	921.00
19	Federal adjusted gross income (subtract line 18 from line 17)	19	1109489.00

## New York additions

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	21	.00
22	New York's 529 college savings program distributions	22	.00
23	Other (Form IT-225, line 9)	23	25017.00
24	Add lines 19 through 23	24	1134506.00

## New York subtractions

25	Taxable refunds, credits, or offsets of state and local income taxes (from line 4)	25	.00
26	Pensions of NYS and local governments and the federal government	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	29	.00
30	New York's 529 college savings program deduction/earnings	30	.00
31	Other (Form IT-225, line 18)	31	64624.00
32	Add lines 25 through 31	32	64624.00
33	New York adjusted gross income (subtract line 32 from line 24)	33	1069882.00

## Standard deduction or itemized deduction

34	Enter your <b>standard deduction</b> or your <b>itemized deduction</b> (from Form IT-196) Mark an X in the appropriate box: <input type="checkbox"/> Standard - or - <input checked="" type="checkbox"/> Itemized	34	117082.00
35	Subtract line 34 from line 33 (if line 34 is more than line 33, leave blank)	35	952800.00
36	Dependent exemptions (enter the number of dependents listed in item H)	36	3 000.00
37	Taxable income (subtract line 36 from line 35)	37	949800.00

201002241019



NO HANDWRITTEN ENTRIES, OTHER THAN SIGNATURE, ON THIS FORM

Name(s) as shown on page 1	Your Social Security number
<b>Rabiel Amirian and Natalie Maroof</b>	<b>130684150</b>

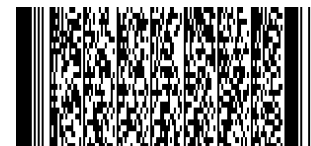
**Tax calculation, credits, and other taxes**

<b>38</b>	<b>Taxable income</b> (from line 37 on page 2)	<b>38</b>	949800 .00
<b>39</b>	NYS tax on line 38 amount	<b>39</b>	65061 .00
<b>40</b>	NYS household credit	<b>40</b>	.00
<b>41</b>	Resident credit	<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>	.00
<b>44</b>	Subtract line 43 from line 39 (if line 43 is more than line 39, leave blank)	<b>44</b>	65061 .00
<b>45</b>	Net other NYS taxes (Form IT-201-ATT, line 30)	<b>45</b>	.00
<b>46</b>	<b>Total New York State taxes</b> (add lines 44 and 45)	<b>46</b>	65061 .00

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

<b>47</b>	NYC taxable income	<b>47</b>	949800 .00
<b>47a</b>	NYC resident tax on line 47 amount	<b>47a</b>	36590 .00
<b>48</b>	NYC household credit	<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>	36590 .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>	36590 .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>	36590 .00
<b>54a</b>	MCTMT net earnings base for Zone 1	<b>54a</b>	.00
<b>54b</b>	MCTMT net earnings base for Zone 2	<b>54b</b>	.00
<b>54c</b>	MCTMT for Zone 1	<b>54c</b>	.00
<b>54d</b>	MCTMT for Zone 2	<b>54d</b>	.00
<b>54e</b>	Total MCTMT (add lines 54c and 54d)	<b>54e</b>	.00
<b>55</b>	Yonkers resident income tax surcharge	<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>	<b>Total New York City and Yonkers taxes / surcharges and MCTMT</b> (add lines 54 and 54e through 57)	<b>58</b>	36590 .00
<b>59</b>	<b>Sales or use tax</b> (do not leave blank)	<b>59</b>	0 .00
<b>60</b>	<b>Voluntary contributions</b> (Form IT-227, Part 2, line 1)	<b>60</b>	.00
<b>61</b>	<b>Total New York State, New York City, Yonkers, and sales or use taxes, MCTMT, and voluntary contributions</b> (add lines 46, 58, 59, and 60)	<b>61</b>	101651 .00

See instructions to calculate New York City and Yonkers taxes, credits, and surcharges.



See instructions to calculate the MCTMT for each zone.

NO HANDWRITTEN ENTRIES, OTHER THAN SIGNATURE, ON THIS FORM

201003241019



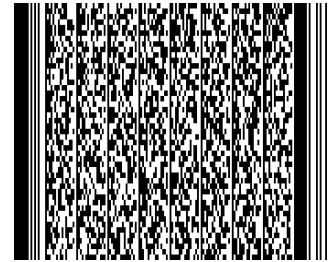
Your Social Security number  
130684150

62 Enter amount from line 61

62 101651.00

**Payments and refundable credits**

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	.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	This line intentionally left blank	70a	
71	Other refundable credits (Form IT-201-ATT, line 18)	71	.00
72	Total <b>New York State</b> tax withheld	72	8947.00
73	Total <b>New York City</b> tax withheld	73	6546.00
74	Total <b>Yonkers</b> tax withheld	74	.00
75	Total estimated tax payments and amount paid with Form IT-370	75	.00

If applicable, complete **Form(s) IT-2 and/or IT-1099-R** and submit them with your return.**Do not send federal Form W-2 with your return.**

76 Total payments (add lines 63 through 75)

76 15493.00

**Your refund, amount you owe, and account information**

77 Amount overpaid (if line 76 is more than line 62, subtract line 62 from line 76)

77 .00

78 Amount of line 77 available for refund (subtract line 79 from line 77)

78 .00

TIP: Use this amount to check your refund status online.

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 .00

☐ direct deposit to checking or savings account (fill in line 83) -or- ☐ paper check

Mark one refund choice:

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

79 Amount of line 77 that you want applied to your 2025 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 X in the box ☒ 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.

See instructions for payment options.

80 98286.00

81 Estimated tax penalty (include this amount in line 80 or reduce the overpayment on line 77)

81 4533.00

82 Other penalties and interest Stmt 2

82 7595.00

83 Account information for direct deposit or electronic funds withdrawal.

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 instructions for the proper assembly of your return.

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

83b Routing number 021000021

83c Account number 907198998

84 Electronic funds withdrawal Date 10282025 Amount 98286.00

<b>Third-party designee?</b> (see instr.) Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Print designee's name <b>PRAKASH T KASAT, CPA</b>	Designee's phone number <b>212 203 0274</b>	Personal identification number (PIN) <b>64592</b>
	Email: <b>PKASAT@GSMKCONSULTING.COM</b>		
<b>▼ Paid preparer must complete</b> (see instructions) ▼		<b>▼ Taxpayer(s) must sign here</b> ▼	
Preparer's signature <b>PRAKASH T KASAT, CPA</b>		Your signature	
Preparer's printed name <b>PRAKASH T KASAT, C</b>		Your occupation <b>Dentist</b>	
Firm's name (or yours, if self-employed) <b>GSMK CONSULTING LLC</b>		Spouse's signature and occupation (if joint return)	
Preparer's PTIN or SSN <b>P01264592</b>		Date	
Address <b>3418 NORTHERN BLVD STE 313 LONG ISLAND CITY NY 11101</b>		Daytime phone number <b>718 227 6035</b>	
Employer identification number <b>832972936</b>		Email: <b>bkdentist@gmail.com</b>	
Date <b>10282025</b>			
Email: <b>PKASAT@GSMKCONSULTING.COM</b>			

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See instructions for where to mail your return.



NO HANDWRITTEN ENTRIES, OTHER THAN SIGNATURE, ON THIS FORM



Department of Taxation and Finance

# New York Resident, Nonresident, and Part-Year Resident Itemized Deductions

468291 10-22-24

## IT-196

Submit this form with Form IT-201 or IT-203. See instructions for completing Form IT-196.

Name(s) as shown on your Form IT-201 or IT-203	Your Social Security number
Rabiel Amirian and Natalie Maroof	130684150

### Medical and dental expenses (see instructions)

**Caution:** Do not include expenses reimbursed or paid by others.

1 Medical and dental expenses	1	.00
2 Enter amount from Form IT-201 or IT-203, line 19	2	.00
3 Multiply line 2 by 10% (0.10)	3	.00
4 Subtract line 3 from line 1 (if line 3 is more than line 1, leave blank)	4	.00

### Taxes you paid (see instructions)

5 State and local (Mark an X in only one box)		
a <input checked="" type="checkbox"/> Income taxes - or - b <input type="checkbox"/> General sales tax	5	20471.00
6 State and local real estate taxes	6	.00
7 State and local personal property taxes	7	.00
8 Other taxes. List type and amount	8	.00
9 Add lines 5 through 8	9	20471.00

### Interest you paid (see instructions)

10 Home mortgage interest and points reported to you on federal Form 1098	10	.00
11 Home mortgage interest not reported to you on federal Form 1098. If paid to the person from whom you bought the home, show that person's name, identifying number, and address	11	.00
12 Points not reported to you on federal Form 1098	12	.00
13 Reserved	13	
14 Investment interest	14	57771.00
15 Add lines 10 through 14	15	57771.00

### Gifts to charity (see instructions)

16 Gifts by cash or check	16	234164.00
16a Qualified contributions included in line 16	16a	.00
17 Other than by cash or check	17	.00
18 Carryover from prior year	18	.00
19 Add lines 16, 17, and 18	19	234164.00

NO HANDWRITTEN ENTRIES ON THIS FORM

196001241019



Your Social Security number

130684150

**Casualty and theft losses**

20 Casualty or theft loss(es) other than federal qualified disaster losses (see instructions) ..... 20 .00

**Job expenses and certain miscellaneous deductions** (see instructions)

21	Unreimbursed employee expenses - job travel, union dues, etc. ....	21	.00
22	Job related education expenses .....	22	.00
23	Tax preparation fees .....	23	.00
24	Other expenses - investment, safe deposit box, etc. List type and amount .....	24	8875 .00
	See Statement 3 .....	25	8875 .00
25	Add lines 21 through 24 .....	26	1109489 .00
26	Enter amount from Form IT-201 or IT-203, line 19 .....	27	22190 .00
27	Multiply line 26 by 2% (0.02) .....	28	.00
28	Subtract line 27 from line 25 (if line 27 is more than line 25, leave blank) .....		

**Other itemized deductions**

29	Gambling losses (see instructions) .....	29	.00
30	Casualty and theft losses of income-producing property (see instructions) .....	30	.00
31	Federal estate tax on income in respect of a decedent (see instructions) .....	31	.00
32	Deduction for amortizable bond premiums (see instructions) .....	32	.00
33	An ordinary loss attributable to a contingent payment debt instrument or an inflation-indexed debt instrument .....	33	.00
34	Deduction for repayment of amounts under a claim of right if over \$3000 (see instructions) .....	34	.00
35	Certain unrecovered investments in a pension (see instructions) .....	35	.00
36	Impairment-related work expenses of a disabled person (see instructions) .....	36	.00
37	Federal qualified disaster loss (see instructions) .....	37	.00
38	Other itemized deductions from partnerships (see instructions) .....	38	.00
39	Add lines 29 through 38 .....	39	.00

**Total itemized deductions** (see instructions)

Is Form IT-201 or IT-203, line 19, over \$198,100? (Mark an X in the appropriate box)

☐ If No, your deduction is not limited. Add the amounts in the far right column for  
lines 4 through 39 and enter the amount on line 40.

☒ If Yes, your deduction may be limited. See the Line 40, Total itemized deductions worksheet, in the instructions to compute the  
amount to enter on line 40.

40 ..... 40 291009 .00

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NO HANDWRITTEN ENTRIES ON THIS FORM

Your Social Security number
130684150

Adjustments (see instructions)

41	State, local, and foreign income taxes (or general sales tax, if applicable), and other subtraction adjustments (see instructions) .....	41	18751.00
42	Subtract line 41 from line 40 (see instructions) .....	42	272258.00
43	College tuition itemized deduction (Form IT-203 filers only, IT-201 filers leave blank and skip to line 44) (Form IT-203-B, line 2; see instructions) .....	43	.00
44	Addition adjustments (see instructions) .....	44	.00
45	Add lines 42, 43, and 44 .....	45	272258.00
46	Itemized deduction adjustment (see instructions) .....	46	155176.00
47	Subtract line 46 from line 45 (see instructions) .....	47	117082.00
48	College tuition itemized deduction (Form IT-201 filers only, IT-203 filers leave blank and skip to line 49) (See Form IT-272, Claim for College Tuition Credit or Itemized Deduction) (see instructions)...	48	.00
49	New York State itemized deduction (add lines 47 and 48; enter on Form IT-201, line 34 or Form IT-203, line 33) (see instructions) .....	49	117082.00

NO HANDWRITTEN ENTRIES ON THIS FORM

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**Line 40, Total itemized deductions worksheet**  
(Keep for your records)

1	Enter the total amounts from Form IT-196, lines 4, 9, 15, 19, 20, 28, and 39 .....	1	<u>312,406.</u>
2	Enter the total amounts from Form IT-196, lines 4, 14, 16a, 20, 29, 30, and 37 .....	2	<u>57,771.</u>
3	Is the amount on line 2 less than the amount on line 1? If <i>No</i> , <b>stop</b> here. Your deduction is <b>not</b> limited. Enter the amount from line 1 of this worksheet on Form IT-196, line 40. Do not complete the rest of this worksheet. If <i>Yes</i> , subtract line 2 from line 1 .....		
		3	<u>254,635.</u>
4	Multiply line 3 by 80% (.80) .....	4	<u>203,708.</u>
5	Enter the amount from Form IT-201, line 19 or IT-203, line 19 ( <i>Federal amount</i> column) .....	5	<u>1,109,489.</u>
6	Enter \$396,250 if married filing jointly or qualifying surviving spouse; \$363,250 if head of household; \$330,200 if single; or \$198,100 if married filing separately ...	6	<u>396,250.</u>
7	Is the amount on line 6 less than the amount on line 5? If <i>No</i> , <b>stop</b> here. Your deduction is <b>not</b> limited. Enter the amount from line 1 of this worksheet on Form IT-196, line 40. Do not complete the rest of this worksheet. If <i>Yes</i> , subtract line 6 from line 5 .....		
		7	<u>713,239.</u>
8	Multiply line 7 by 3% (.03) .....	8	<u>21,397.</u>
9	Enter the smaller of line 4 or line 8 .....	9	<u>21,397.</u>
10	<b>Total itemized deductions.</b> Subtract line 9 from line 1. Enter the result here and on Form IT-196, line 40 .....	10	<u>291,009.</u>

**Worksheet 1**  
**Long-term care adjustment**

1 Amount of long-term care premiums included on federal Schedule A, line 1 .....	1	
2 Amount from federal Schedule A, line 1 .....	2	
3 Divide line 1 by line 2 and round to the fourth decimal place .....	3	
4 Amount from federal Schedule A, line 4 .....	4	
5 Multiply line 4 by line 3 .....		5

**Worksheet 2**

1 Enter amount from line 9 of <i>Line 40, Total itemized deduction worksheet</i> , in the instructions for Form IT-196 .....	1	21,397.
2 Enter amount from line 3 of <i>Line 40, Total itemized deductions worksheet</i> , in the instructions for Form IT-196 .....	2	254,635.
3 Divide line 1 by line 2 and round to the fourth decimal place .....	3	.0840
4 Amount of subtraction adjustment A .....	4	20,471.
5 Amount of subtraction adjustments B and C that are included in total itemized deductions from Form IT-196, line 40, before any federal disallowance. Also include that portion of the deductions under subtraction adjustment E that is included in lines 19, 28, and 39 of Form IT-196 (for example, contributions) .....	5	
6 Add line 4 and line 5 .....	6	20,471.
7 Multiply line 6 by line 3 .....	7	1,720.
8 Subtract line 7 from line 6 .....	8	18,751.
9 Enter the amount of subtraction adjustments D and E excluding that portion of E included in line 5 above .....	9	
10 Enter the amount from <b>Worksheet 1</b> , line 5 .....	10	
11 Add lines 8, 9, and 10. <b>Enter the total on Form IT-196, line 41</b> .....	11	18,751.



New York State Modifications

IT-225

Attachment to Form IT-201, IT-203, IT-204, or IT-205

Name(s) as shown on return	Identifying number as shown on return
Rabiel Amirian and Natalie Maroof	130684150

Complete all parts that apply to you; see instructions (Form IT-225-I). Submit this form with Form IT-201, IT-203, IT-204, or IT-205.

Mark an X in the box identifying the return you are filing: IT-201 ☒ IT-203 ☐ IT-204 ☐ IT-205 ☐

Schedule A - New York State additions (enter whole dollars only)

Part 1 - Individuals, partnerships, and estates or trusts

1 New York State additions

	Number	A - Total amount	B - NYS allocated amount
1a	A -	.00	.00
1b	A -	.00	.00
1c	A -	.00	.00
1d	A -	.00	.00
1e	A -	.00	.00
1f	A -	.00	.00
1g	A -	.00	.00

2	Total (add column A, lines 1a through 1g) .....	2	.00
3	Total of Schedule A, Part 1, column A amounts from additional Form(s) IT-225, if any .....	3	.00
4	Add lines 2 and 3 .....	4	.00

Part 2 - Partners, shareholders, and beneficiaries

Form IT-201 filers: do not enter EA-113  
Form IT-203 filers: do not enter EA-113  
Form IT-205 filers: do not enter EA-113 or EA-201

5 New York State additions

	Number	A - Total amount	B - NYS allocated amount
5a	EA - 201	10325.00	10325.00
5b	EA - 209	674.00	674.00
5c	EA - 209	14018.00	14018.00
5d	EA -	.00	.00
5e	EA -	.00	.00
5f	EA -	.00	.00
5g	EA -	.00	.00

6	Total (add column A, lines 5a through 5g) .....	6	25017.00
7	Total of Schedule A, Part 2, column A amounts from additional Form(s) IT-225, if any .....	7	.00
8	Add lines 6 and 7 .....	8	25017.00
9	Total additions (add lines 4 and 8; see instructions) .....	9	25017.00

(continued)

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NO HANDWRITTEN ENTRIES ON THIS FORM

**Schedule B - New York State subtractions** (enter whole dollars only)**Part 1 - Individuals, partnerships, and estates or trusts****10** New York State subtractions

	Number	A - Total amount	B - NYS allocated amount
10a	S -	.00	.00
10b	S -	.00	.00
10c	S -	.00	.00
10d	S -	.00	.00
10e	S -	.00	.00
10f	S -	.00	.00
10g	S -	.00	.00

11	Total (add column A, lines 10a through 10g) .....	11	.00
12	Total of Schedule B, Part 1, column A amounts from additional Form(s) IT-225, if any .....	12	.00
13	Add lines 11 and 12 .....	13	.00

**Part 2 - Partners, shareholders, and beneficiaries**

Form IT-201 filers: do not enter ES-106, ES-107, or ES-125

Form IT-203 filers: do not enter ES-106, ES-107, or ES-125

Form IT-205 filers: do not enter ES-125

**14** New York State subtractions

	Number	A - Total amount	B - NYS allocated amount
14a	ES - 210	47261 .00	47261 .00
14b	ES - 213	14855 .00	14855 .00
14c	ES - 214	2508 .00	2508 .00
14d	ES -	.00	.00
14e	ES -	.00	.00
14f	ES -	.00	.00
14g	ES -	.00	.00

15	Total (add column A, lines 14a through 14g) .....	15	64624 .00
16	Total of Schedule B, Part 2, column A amounts from additional Form(s) IT-225, if any .....	16	.00
17	Add lines 15 and 16 .....	17	64624 .00
18	<b>Total subtractions</b> (add lines 13 and 17; see instructions) .....	18	64624 .00

NO HANDWRITTEN ENTRIES ON THIS FORM

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Department of Taxation and Finance  
**Underpayment of Estimated Tax  
By Individuals and Fiduciaries**  
New York State • New York City • Yonkers • MCTMT

468051 11-11-24

**IT-2105.9**

Name(s) as shown on return <b>Rabiel Amirian and Natalie Maroof</b>	Identification number (SSN or EIN) <b>130684150</b>
------------------------------------------------------------------------	--------------------------------------------------------

**Part 1 - All filers must complete this part** (see instructions, Form IT-2105.9-I, for assistance)

1 Total tax from your 2024 return before withholding and estimated tax payments (caution: see instructions) .....	1	101651.00
2 Empire State child credit (from Form IT-201, line 63) .....	2	.00
3 NYS/NYC child and dependent care credit (from Form IT-201, line 64) .....	3	.00
4 NY State earned income credit (EIC) (from Form IT-201, line 65) .....	4	.00
5 NY State noncustodial parent EIC (from Form IT-201, line 66) .....	5	.00
6 Real property tax credit (from Form IT-201, line 67) .....	6	.00
7 College tuition credit (from Form IT-201, line 68) .....	7	.00
7a Enter the total amount of STAR credit (see instructions) .....	7a	.00
8 NY City school tax credit (from Form IT-201, lines 69 and 69a, or Form IT-203, lines 60 and 60a) .....	8	.00
9 NY City earned income credit (from Form IT-201, line 70) .....	9	.00
9a This line intentionally left blank .....	9a	
10 Other refundable credits (from Form IT-201, line 71; Form IT-203, line 61; or Form IT-205, line 33) .....	10	.00
11 Add lines 2 through 10 .....	11	.00
12 Current year tax (subtract line 11 from line 1) .....	12	101651.00
13 Multiply line 12 by 90% (.90) .....	13	91486.00
14 Income taxes withheld (from Form IT-201, lines 72, 73, and 74; Form IT-203, lines 62, 63, and 64; or Form IT-205, lines 34, 35, and 36) .....	14	15493.00
15 Subtract line 14 from line 12. If the result is less than \$300, do not complete the rest of this form (see instructions) .....	15	86158.00
16 Enter your 2023 tax (caution: see instructions) .....	16	83258.00
17 Enter the smaller of line 13 or line 16 .....	17	83258.00

**Part 2 - Short method for computing the penalty** - Complete lines 18 through 24 if you paid withholding tax and/or paid four equal estimated tax installments (on the due dates), or if you made no payments of estimated tax. Otherwise, you must complete **Part 3 - Regular method**.

18 Enter the amount from line 14 above .....	18	15493.00
19 Enter the total amount of estimated tax payments you made (see instructions) .....	19	.00
20 Add lines 18 and 19 .....	20	15493.00
21 Total underpayment for year. Subtract line 20 from line 17 (if zero or less, you do not owe the penalty) .....	21	67765.00
22 Multiply line 21 by .06690 and enter the result .....	22	4533.00
23 If the amount on line 21 was paid on or after April 15, 2025, enter 0. If the amount on line 21 was paid before April 15, 2025, make the following computation to find the amount to enter on this line: Amount on line 21 x number of days paid before April 15, 2025 x .00026 = .....	23	0.00
24 Penalty. Subtract line 23 from line 22 .....	24	4533.00

**Part 3 - Regular method - Schedule A - Computing your underpayment** (Schedule B is on page 2)

Payment due dates	A 4/15/24	B 6/15/24	C 9/15/24	D 1/15/25
25 Required installments. Enter 1/4 of line 17 in each column. (If you used the annualized income installment method, see instructions.) .....	25	.00	.00	.00
26 Estimated tax paid and tax withheld (see instructions) .....	26	.00	.00	.00
Complete lines 27 through 29, one column at a time, starting in column A.				
27 Overpayment or underpayment from prior period .....	27	.00	.00	.00
28 If line 27 is an overpayment, add lines 26 and 27; if line 27 is an underpayment, subtract line 27 from line 26 (see instr.) .....	28	.00	.00	.00
29 Underpayment (subtract line 28 from line 25) or overpayment (subtract line 25 from line 28; see instructions) .....	29	.00	.00	.00

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**Part 3 - Regular method - Schedule B - Computing the penalty**

Payment due dates	A 4/15/24	B 6/15/24	C 9/15/24	D 1/15/25
<b>30</b> Amount of underpayment (from line 29) .....	<b>30</b> .00	.00	.00	.00
<b>First installment penalty period (April 15 - June 15, 2024)</b>				
<b>31</b> April 15 - June 15 =  $(61 \div 366) \times 10.5\% = .01749$ - or - April 15 - _____ = _____ $(\text{ } \div 366) \times 10.5\% = .\text{ } \text{ } \text{ }$	<b>31</b>			
<b>32</b> Multiply line 30, column A by line 31 .....	<b>32</b> .00			
<b>Second installment penalty period (June 15 - September 15, 2024)</b>				
<b>33</b> June 15 - September 15 = $(92 \div 366) \times 10.5\% = .02638$  - or - June 15 - _____ = $(\text{ } \div 366) \times 10.5\% = .\text{ } \text{ } \text{ }$	<b>33</b>			
<b>34</b> Multiply line 30, column B by line 33 .....	<b>34</b> .00			
<b>Third installment penalty period (September 15, 2024 - January 15, 2025)</b>				
<b>35</b> September 15 - December 31 = $(107 \div 366) \times 10.5\% = .03069$ January 1 - January 15 = $(15 \div 365) \times 9.5\% = .00389$ .03458 Total	<b>35</b>			
- or - September 15 - _____ = $(\text{ } \div 366) \times 10.5\% = .\text{ } \text{ } \text{ }$ January 1 - _____ = $(\text{ } \div 365) \times 9.5\% = .\text{ } \text{ } \text{ }$ . Total	<b>35</b>			
<b>36</b> Multiply line 30, column C by line 35 .....	<b>36</b> .00			
<b>Fourth installment penalty period (January 15 - April 15, 2025)</b>				
<b>37</b> January 15 - April 15 = $(90 \div 365) \times 9.5\% = .02341$  - or - January 15 - _____ = $(\text{ } \div 365) \times 9.5\% = .\text{ } \text{ } \text{ }$	<b>37</b>			
<b>38</b> Multiply line 30, column D by line 37 .....	<b>38</b> .00			
<b>39</b> <b>Penalty.</b> Add lines 32, 34, 36, and 38. Enter here and on Form IT-201, line 81; Form IT-203, line 71; or Form IT-205, line 42 .....	<b>39</b> .00			

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Submit this form with your New York State return.

**Summary of W-2 Statements****IT-2****New York State • New York City • Yonkers**

Do not detach or separate the W-2 Records below. File Form IT-2 as an entire page with your return. See instructions.

**W-2 Record 1****Box a** Employee's Social Security number for this W-2 Record

130684150

**Box b** Employer identification number (EIN)

822778042

**Box c** Employer's information**Employer's name**

Brooklyn Comfortable Dental Care

**Employer's address (number and street)**

89 Remsen St

City

Brooklyn

State

NY

ZIP code

11201

Country

**Box 1** Wages, tips, other compensation

4000 .00

**Box 12a** Amount

.00

Code

**Box 14a** Amount

.00

Description

**Box 8** Allocated tips

.00

**Box 12b** Amount

.00

Code

**Box 14b** Amount

.00

Description

**Box 10** Dependent care benefits

.00

**Box 12c** Amount

.00

Code

**Box 14c** Amount

.00

Description

**Box 11** Nonqualified plans

.00

**Box 12d** Amount

.00

Code

**Box 14d** Amount

.00

Description

**Box 13** Statutory employee☐

Retirement plan

☒

Third-party sick pay

☐Corrected (W-2c) ☐**NY** State information:**Box 15a**

NY State

NY

**Box 16a** NYS wages, tips, etc.

4000 .00

**Box 17a** NYS income tax withheld

89 .00

**Other** state information:**Box 15b**

other state

☐**Box 16b** Other state wages, tips, etc.

.00

**Box 17b** Other state income tax withheld

.00

**NYC and Yonkers**

information (see instr.):

Locality a

Locality b

**Box 18** Local wages, tips, etc.

4000 .00

Locality a

Locality b

**Box 19** Local income tax withheld

130 .00

Locality a

Locality b

**Box 20** Locality name

NYC

Do not detach.

**W-2 Record 2****Box a** Employee's Social Security number for this W-2 Record

130668478

**Box b** Employer identification number (EIN)

271287360

**Box c** Employer's information**Employer's name**

Advanced Dental Care of NYC PC

**Employer's address (number and street)**

142 Joralemon Street - 6EF

City

Brooklyn

State

NY

ZIP code

11201

Country

**Box 1** Wages, tips, other compensation

59800 .00

**Box 12a** Amount

.00

Code

**Box 14a** Amount

14 .00

Description

NYS DI

**Box 8** Allocated tips

.00

**Box 12b** Amount

.00

Code

**Box 14b** Amount

223 .00

Description

NYPFL

**Box 10** Dependent care benefits

.00

**Box 12c** Amount

.00

Code

**Box 14c** Amount

.00

Description

**Box 11** Nonqualified plans

.00

**Box 12d** Amount

.00

Code

**Box 14d** Amount

.00

Description

**Box 13** Statutory employee☐

Retirement plan

☐

Third-party sick pay

☐Corrected (W-2c) ☐**NY** State information:**Box 15a**

NY State

NY

**Box 16a** NYS wages, tips, etc.

59800 .00

**Box 17a** NYS income tax withheld

3005 .00

**Other** state information:**Box 15b**

other state

☐**Box 16b** Other state wages, tips, etc.

.00

**Box 17b** Other state income tax withheld

.00

**NYC and Yonkers**

information (see instr.):

Locality a

Locality b

**Box 18** Local wages, tips, etc.

59800 .00

Locality a

Locality b

**Box 19** Local income tax withheld

2158 .00

Locality a

Locality b

**Box 20** Locality name

NYC

102001241019



NO HANDWRITTEN ENTRIES ON THIS FORM



## Summary of W-2 Statements

IT-2

New York State • New York City • Yonkers

Do not detach or separate the W-2 Records below. File Form IT-2 as an entire page with your return. See instructions.

## W-2 Record 1

Box a Employee's Social Security number  
for this W-2 Record

130668478

Box b Employer identification number (EIN)

132968795

## Box c Employer's information

Employer's name

Royal Chain Inc

Employer's address (number and street)

2 W 46th Street

City

New York

State

NY

ZIP code

10036

Country

Box 1 Wages, tips, other compensation

52937 .00

Box 12a Amount

.00

Code

Box 8 Allocated tips

.00

Box 12b Amount

.00

Code

Box 10 Dependent care benefits

.00

Box 12c Amount

.00

Code

Box 11 Nonqualified plans

.00

Box 12d Amount

.00

Code

Box 14a Amount

298 .00

Description

NY OFL

Box 14b Amount

31 .00

Description

NY SDI

Box 14c Amount

.00

Description

Box 14d Amount

.00

Description

Box 13 Statutory employee

☐

Retirement plan

☐

Third-party sick pay

☐

Corrected (W-2c)

☐

NY State information:

Box 15a

NY State

NY

Box 16a NYS wages, tips, etc.

52937 .00

Box 17a NYS income tax withheld

2230 .00

Other state information:

Box 15b

other state

☐

Box 16b Other state wages, tips, etc.

.00

Box 17b Other state income tax withheld

.00

NYC and Yonkers

information (see instr.):

Locality a

Locality b

Box 18 Local wages, tips, etc.

52937 .00

Locality a

Locality b

Box 19 Local income tax withheld

1652 .00

Locality a

Locality b

Box 20 Locality name

NYC

Do not detach.

## W-2 Record 2

Box a Employee's Social Security number  
for this W-2 Record

130684150

Box b Employer identification number (EIN)

881532474

## Box c Employer's information

Employer's name

Regal Dental Alliance

Employer's address (number and street)

142 Joralemon Street - Suite 6D

City

Brooklyn

State

NY

ZIP code

11201

Country

Box 1 Wages, tips, other compensation

200 .00

Box 12a Amount

.00

Code

Box 8 Allocated tips

.00

Box 12b Amount

.00

Code

Box 10 Dependent care benefits

.00

Box 12c Amount

.00

Code

Box 11 Nonqualified plans

.00

Box 12d Amount

.00

Code

Box 14a Amount

1 .00

Description

NYS DI

Box 14b Amount

1 .00

Description

NYPFL

Box 14c Amount

.00

Description

Box 14d Amount

.00

Description

Box 13 Statutory employee

☐

Retirement plan

☐

Third-party sick pay

☐

Corrected (W-2c)

☐

NY State information:

Box 15a

NY State

NY

Box 16a NYS wages, tips, etc.

200 .00

Box 17a NYS income tax withheld

.00

Other state information:

Box 15b

other state

☐

Box 16b Other state wages, tips, etc.

.00

Box 17b Other state income tax withheld

.00

NYC and Yonkers

information (see instr.):

Locality a

Locality b

Box 18 Local wages, tips, etc.

200 .00

Locality a

Locality b

Box 19 Local income tax withheld

.00

Locality a

Locality b

Box 20 Locality name

NYC

102001241019



NO HANDWRITTEN ENTRIES ON THIS FORM





Department of Taxation and Finance  
**Summary of W-2 Statements**  
New York State • New York City • Yonkers

468015 10 -03-24

**IT-2**

Do not detach or separate the W-2 Records below. File Form IT-2 as an entire page with your return. See instructions.

**W-2 Record 1**

**Box a** Employee's Social Security number for this W-2 Record

130668478

**Box b** Employer identification number (EIN)

881532474

**Box c** Employer's information

Employer's name

Regal Dental Alliance

Employer's address (number and street)

142 Joralemon Street - Suite 6D

City

Brooklyn

State

NY

ZIP code

11201

Country

**Box 1** Wages, tips, other compensation

72300 .00

**Box 8** Allocated tips

.00

**Box 10** Dependent care benefits

.00

**Box 11** Nonqualified plans

.00

**Box 12a** Amount

.00

Code

**Box 12b** Amount

.00

Code

**Box 12c** Amount

.00

Code

**Box 12d** Amount

.00

Code

**Box 14a** Amount

17 .00

Description

NYSDI

**Box 14b** Amount

270 .00

Description

NYPFL

**Box 14c** Amount

.00

Description

**Box 14d** Amount

.00

Description

**Box 13** Statutory employee

☐

Retirement plan

☐

Third-party sick pay

☐

Corrected (W-2c)

☐

**NY** State information:

**Box 15a**

NY State

NY

**Box 16a** NYS wages, tips, etc.

72300 .00

**Box 17a** NYS income tax withheld

3623 .00

**Other** state information:

**Box 15b**

other state

**Box 16b** Other state wages, tips, etc.

.00

**Box 17b** Other state income tax withheld

.00

**NYC and Yonkers**

information (see instr.):

Locality a

Locality b

**Box 18** Local wages, tips, etc.

72300 .00

Locality a

Locality b

**Box 19** Local income tax withheld

2606 .00

Locality a

Locality b

**Box 20** Locality name

NYC

Do not detach.

**W-2 Record 2**

**Box a** Employee's Social Security number for this W-2 Record

**Box b** Employer identification number (EIN)

**Box c** Employer's information

Employer's name

Employer's address (number and street)

City

State

ZIP code

Country

**Box 1** Wages, tips, other compensation

.00

**Box 8** Allocated tips

.00

**Box 10** Dependent care benefits

.00

**Box 11** Nonqualified plans

.00

**Box 12a** Amount

.00

Code

**Box 12b** Amount

.00

Code

**Box 12c** Amount

.00

Code

**Box 12d** Amount

.00

Code

**Box 14a** Amount

.00

Description

**Box 14b** Amount

.00

Description

**Box 14c** Amount

.00

Description

**Box 14d** Amount

.00

Description

**Box 13** Statutory employee

☐

Retirement plan

☐

Third-party sick pay

☐

Corrected (W-2c)

☐

**NY** State information:

**Box 15a**

NY State

NY

**Box 16a** NYS wages, tips, etc.

.00

**Box 17a** NYS income tax withheld

.00

**Other** state information:

**Box 15b**

other state

**Box 16b** Other state wages, tips, etc.

.00

**Box 17b** Other state income tax withheld

.00

**NYC and Yonkers**

information (see instr.):

Locality a

Locality b

**Box 18** Local wages, tips, etc.

.00

Locality a

Locality b

**Box 19** Local income tax withheld

.00

Locality a

Locality b

**Box 20** Locality name

102001241019



NO HANDWRITTEN ENTRIES ON THIS FORM

NY IT-201

Tax Computation Worksheet 3

Statement 1

1. New York adjusted gross income from line 33	1,069,882.
2. New York taxable income from line 38	949,800.
3. Enter your NYS tax on the line 2 amount from the NYS tax rate schedule	61,174.
4. Recapture base amount	1,140.
5. Incremental benefit amount	2,747.
6. Excess of line 1 over \$ 323,200	746,682.
7. Enter the lessor of line 6 or \$ 50,000	50,000.
8. Divide line 7 by \$ 50,000	1.0000
9. Multiply line 5 by line 8	2,747.
10. Add lines 3, 4 and 9	65,061.

COPY

NY IT-201	Late Payment Interest & Penalty and Late Filing Penalty						Statement 2
Tax Due as of 04/15/25						86,158	
Late Payment Interest							
	Date	Amount	Balance	Rate	Days	Interest	
Tax Due	04/15/25		86158	.0950	199	4579	
Date Filed	10/31/25		90737				
Total Interest						4,579	
Late Payment Penalty							
	Date	Amount	Balance	Mnths		Penalty	
Tax Due	04/15/25		86158	7		3016	
Date Filed	10/31/25		86158				
Total Penalty						3,016	
Estimated Tax Penalty						4,533	
Balance Due (Overpayment)						98,286	

NY IT-196		Other Expenses	Statement 3
Description		Amount	
From K-1 - 97212 VENTURES LP		3,664.	
From K-1 - Revere Partners RF, LP - A4		1,174.	
From K-1 - Revere Partners RF, LP - B3		1,500.	
From K-1 - Revere Partners RF, LP - B2		1,375.	
From K-1 - Revere Partners RF, LP - B1		1,162.	
Total included in Form IT-196, line 24		8,875.	



Department of Taxation and Finance

**Partnership, Limited Liability Company, and  
Limited Liability Partnership  
Filing Fee Payment Form**

468361 11-06-24

**IT-204-LL**

For calendar year 2024 or tax year

beginning

and ending

Legal name <b>48 E63rd Street NLE LLC</b>	Identification number (see instructions) <b>862942138</b>
Trade name of business if different from legal name above	Change of business information <input type="checkbox"/> Mark <b>X</b> here if you have changed your mailing address and have not previously notified us (see instr.)
Address (number and street or rural route) <b>100 Barclay Street Apt 22A</b>	Date business started <b>03302021</b>
City, village, or post office <b>New York</b>	Contact person's telephone number
State <b>NY</b>	
ZIP code <b>10007</b>	
Principal business activity <b>Inactive</b>	Enter your <b>2-digit special condition code if applicable</b> (see instructions) ... <input type="text"/>

Mark an **X** in the box identifying the entity for which you are filing this form (mark only one box):☐ Regular partnership ☒ Limited liability company (LLC) or limited liability partnership (LLP)**Part 1: General information** (mark an **X** in the appropriate box(es))

Mark applicable box(es) (see instructions):

☐

Amended Form IT-204-LL

☐

Refund

☐

Final Form IT-204-LL

- 1 Did this entity have any income, gain, loss, or deduction derived from New York sources during the 2024 tax year? (see instructions) ..... Yes ☒ No ☐  
If you answered **No**, **stop**; you do not owe a fee. Do not file this form.
- 2 Did this entity have an interest in real property in New York State during the last three years? ..... Yes ☒ No ☐
- 3 Has there been a transfer or acquisition of the controlling interest in the entity during the last three years? ..... Yes ☐ No ☒

**Part 2: Partnerships and LLCs and LLPs treated as partnerships for federal income tax purposes****LLCs that are disregarded entities for federal income tax purposes:** Skip Part 2 and continue with Part 3.

- 4 Enter the amount from line 15, column B, of the *New York source gross income worksheet* in the instructions ..... **4** ..... **.00**
- 5 NYS filing fee - Enter the amount from the appropriate filing fee table in the instructions ..... **5** ..... **.00**

**Part 3: LLCs that are disregarded entities for federal income tax purposes**

- 6 LLC disregarded entity: Enter the identification number (EIN or SSN) of the entity or individual who will be reporting the income or loss ..... **6** ..... **130684150**
- 7 LLC disregarded entity NYS filing fee - Enter 25 on this line ..... **7** ..... **25.00**

**Part 4: Payment amount**

- 8 Payment amount (from line 5 or line 7; see instructions) ..... **8** ..... **25.00**

**Certification:** I certify that all information contained on this form is true and correct to the best of my knowledge and belief.

▼ <b>Paid preparer must complete</b> (see instr.) ▼	Date <b>10282025</b>
Preparer's signature <b>PRAKASH T KASAT, CPA</b>	Preparer's NYTPRIN
Firm's name (or yours, if self-employed) <b>GSMK CONSULTING LLC</b>	Preparer's PTIN or SSN <b>P01264592</b>
Address <b>3418 NORTHERN BLVD STE 313 LONG ISLAND CITY NY 11101</b>	Employer identification number <b>832972936</b>
Email: <b>PKASAT@GSMKCONSULTING.COM</b>	NYTPRIN excl. code <b>03</b>

▼ <b>Sign here</b> ▼
Signature of general partner
Date
Daytime phone number <b>718 227 6035</b>
Email: <b>bkdentist@gmail.com</b>

For **filing information**, see When to file in the instructions.For **mailing address**, see Where to file in the instructions.

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Department of Taxation and Finance

**Partnership, Limited Liability Company, and  
Limited Liability Partnership  
Filing Fee Payment Form**

468361 11-06-24

**IT-204-LL**

For calendar year 2024 or tax year

beginning

and ending

Legal name <b>RNA 26 Equities LLC</b>	Identification number (see instructions) <b>475360287</b>
Trade name of business if different from legal name above	Change of business information <input type="checkbox"/> Mark <b>X</b> here if you have changed your mailing address and have not previously notified us (see instr.)
Address (number and street or rural route) <b>100 Barclay Street Apt 22A</b>	Date business started
City, village, or post office <b>New York</b>	Contact person's telephone number
State <b>NY</b>	
ZIP code <b>10007</b>	
Principal business activity <b>Hampshire Road 134 LLC</b>	Enter your <b>2-digit special condition code if applicable</b> (see instructions) ... <input type="text"/>

Mark an **X** in the box identifying the entity for which you are filing this form (mark only one box):☐ Regular partnership ☒ Limited liability company (LLC) or limited liability partnership (LLP)**Part 1: General information** (mark an **X** in the appropriate box(es))

Mark applicable box(es) (see instructions):

☐

Amended Form IT-204-LL

☐

Refund

☐

Final Form IT-204-LL

**1** Did this entity have any income, gain, loss, or deduction derived from New York sources during

the 2024 tax year? (see instructions)

Yes

☒

No

☐If you answered **No**, **stop**; you do not owe a fee. Do not file this form.**2** Did this entity have an interest in real property in New York State during the last three years?

Yes

☒

No

☐**3** Has there been a transfer or acquisition of the controlling interest in the entity during the last three years?

Yes

☐

No

☒**Part 2: Partnerships and LLCs and LLPs treated as partnerships for federal income tax purposes****LLCs that are disregarded entities for federal income tax purposes:** Skip Part 2 and continue with Part 3.**4** Enter the amount from line 15, column B, of the *New York source gross income worksheet* in

the instructions

**4**

.00

**5** NYS filing fee - Enter the amount from the appropriate filing fee table in the instructions**5**

.00

**Part 3: LLCs that are disregarded entities for federal income tax purposes****6** LLC disregarded entity: Enter the identification number (EIN or SSN)

of the entity or individual who will be reporting the income or loss

**6****130684150****7** LLC disregarded entity NYS filing fee - Enter **25** on this line**7****25.00****Part 4: Payment amount****8** Payment amount (from line 5 or line 7; see instructions)**8****25.00****Certification:** I certify that all information contained on this form is true and correct to the best of my knowledge and belief.

<b>▼ Paid preparer must complete (see instr.) ▼</b>	Date <b>10282025</b>
Preparer's signature <b>PRAKASH T KASAT, CPA</b>	Preparer's NYTPRIN
Firm's name (or yours, if self-employed) <b>GSMK CONSULTING LLC</b>	Preparer's PTIN or SSN <b>P01264592</b>
Address <b>3418 NORTHERN BLVD STE 313 LONG ISLAND CITY NY 11101</b>	Employer identification number <b>832972936</b>
Email: <b>PKASAT@GSMKCONSULTING.COM</b>	NYTPRIN excl. code <b>03</b>

<b>▼ Sign here ▼</b>
Signature of general partner
Date
Daytime phone number <b>718 227 6035</b>
Email: <b>bkdentist@gmail.com</b>

For **filing information**, see When to file in the instructions.For **mailing address**, see Where to file in the instructions.

240001241019





Department of Taxation and Finance

**Partnership, Limited Liability Company, and  
Limited Liability Partnership  
Filing Fee Payment Form**

468361 11-06-24

**IT-204-LL**

For calendar year 2024 or tax year

beginning

and ending

Legal name <b>Kings 26, LLC</b>	Identification number (see instructions) <b>824878922</b>
Trade name of business if different from legal name above	Change of business information <input type="checkbox"/> Mark <b>X</b> here if you have changed your mailing address and have not previously notified us (see instr.)
Address (number and street or rural route) <b>100 Barclay Street Apt 22A</b>	Date business started
City, village, or post office <b>New York</b>	Contact person's telephone number
State <b>NY</b>	
ZIP code <b>10007</b>	
Principal business activity	Enter your <b>2-digit special condition code if applicable</b> (see instructions) ... <input type="text"/>

Mark an **X** in the box identifying the entity for which you are filing this form (mark only one box):☐ Regular partnership ☒ Limited liability company (LLC) or limited liability partnership (LLP)**Part 1: General information** (mark an **X** in the appropriate box(es))

Mark applicable box(es) (see instructions):

☐

Amended Form IT-204-LL

☐

Refund

☐

Final Form IT-204-LL

**1** Did this entity have any income, gain, loss, or deduction derived from New York sources during

the 2024 tax year? (see instructions)

Yes

☒

No

☐If you answered **No**, **stop**; you do not owe a fee. Do not file this form.**2** Did this entity have an interest in real property in New York State during the last three years?

Yes

☒

No

☐**3** Has there been a transfer or acquisition of the controlling interest in the entity during the last three years?

Yes

☐

No

☒**Part 2: Partnerships and LLCs and LLPs treated as partnerships for federal income tax purposes****LLCs that are disregarded entities for federal income tax purposes:** Skip Part 2 and continue with Part 3.**4** Enter the amount from line 15, column B, of the *New York source gross income worksheet* in

the instructions

**4**

.00

**5** NYS filing fee - Enter the amount from the appropriate filing fee table in the instructions**5**

.00

**Part 3: LLCs that are disregarded entities for federal income tax purposes****6** LLC disregarded entity: Enter the identification number (EIN or SSN)

of the entity or individual who will be reporting the income or loss

**6****130684150****7** LLC disregarded entity NYS filing fee - Enter **25** on this line**7****25.00****Part 4: Payment amount****8** Payment amount (from line 5 or line 7; see instructions)**8****25.00****Certification:** I certify that all information contained on this form is true and correct to the best of my knowledge and belief.

▼ <b>Paid preparer must complete</b> (see instr.) ▼	Date <b>10282025</b>
Preparer's signature <b>PRAKASH T KASAT, CPA</b>	Preparer's NYTPRIN
Firm's name (or yours, if self-employed) <b>GSMK CONSULTING LLC</b>	Preparer's PTIN or SSN <b>P01264592</b>
Address <b>3418 NORTHERN BLVD STE 313 LONG ISLAND CITY NY 11101</b>	Employer identification number <b>832972936</b>
Email: <b>PKASAT@GSMKCONSULTING.COM</b>	NYTPRIN excl. code <b>03</b>

▼ <b>Sign here</b> ▼
Signature of general partner
Date
Daytime phone number <b>718 227 6035</b>
Email: <b>bkdentist@gmail.com</b>

For **filing information**, see When to file in the instructions.For **mailing address**, see Where to file in the instructions.

240001241019



## New York IT-204-LL ACH Debit Report

Name: Rabiël Amirian & Natalie Maroof

ID Number: 130-68-4150

[illegible]