

For the year Jan. 1-Dec. 31, 2015, or other tax year beginning

ending

See separate instructions.

Your first name and initial

MAMDOUH

Last name

SALEM

Your social security number

053-70-1379

If a joint return, spouse's first name and initial

ENTELEA

Last name

PIRA

Spouse's social security number

111-94-4127

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

9019 FULTON AVENUE

Apt. no.

▲ Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

NORTH BERGEN , NJ 07047

Foreign country name

Foreign province/state/county

Foreign postal code

Presidential Election Campaign

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

Filing Status

1 ☐ Single

2 ☒ Married filing jointly (even if only one had income)

3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶

4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶

5 ☐ Qualifying widow(er) with dependent child

Check only one box.

Exemptions

6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a . . . . .

6b ☒ Spouse. . . . .

6c Dependents:

(1) First name Last name

KLINT QINAMI 131-94-3181 Son

Hannah Salem 677-93-8590 Daughter

(2) Dependent's social security number

(3) Dependent's relationship to you

(4) X if child under age 17 qualifying for child tax credit (see instr.)

Boxes checked on 6a and 6b

No. of children on 6c who:

• lived with you 2

• did not live with you due to divorce or separation (see instructions) 0

Dependents on 6c not entered above 0

Add numbers on lines above ▶ 4

If more than four dependents, see instructions and check here ▶ ☐

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . . 7 8,479.

8a Taxable interest. Attach Schedule B if required . . . . . 8a

8b Tax-exempt interest. Do not include on line 8a . . . . . 8b

9a Ordinary dividends. Attach Schedule B if required . . . . . 9a

9b Qualified dividends . . . . . 9b

10 Taxable refunds, credits, or offsets of state and local income taxes . . . . . 10

11 Alimony received . . . . . 11

12 Business income or (loss). Attach Schedule C or C-EZ . . . . . 12

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here. . . ▶ ☐ 13 -3,000.

14 Other gains or (losses). Attach Form 4797 . . . . . 14

15a IRA distributions . . . . . 15a b Taxable amount . . . . . 15b

16a Pensions and annuities . . . . . 16a b Taxable amount . . . . . 16b

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . . 17

18 Farm income or (loss). Attach Schedule F . . . . . 18

19 Unemployment compensation . . . . . 19

20a Social security benefits . . . 20a 14,124. b Taxable amount . . . . . 20b

21 Other income. List type and amount . . . . . 21

22 Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶ 22 5,479.

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

Adjusted Gross Income

23 Educator expenses . . . . . 23

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ . . . . . 24

25 Health savings account deduction. Attach Form 8889 . . . . . 25

26 Moving expenses. Attach Form 3903 . . . . . 26

27 Deductible part of self-employment tax. Attach Schedule SE . . . . . 27

28 Self-employed SEP, SIMPLE, and qualified plans . . . . . 28

29 Self-employed health insurance deduction . . . . . 29

30 Penalty on early withdrawal of savings . . . . . 30

31a Alimony paid b Recipient's SSN ▶ 31a

32 IRA deduction . . . . . 32

33 Student loan interest deduction . . . . . 33

34 Tuition and fees. Attach Form 8917 . . . . . 34

35 Domestic production activities deduction. Attach Form 8903 . . . . . 35

36 Add lines 23 through 35. . . . . 36 0.

37 Subtract line 36 from line 22. This is your adjusted gross income . . . . . ▶ 37 5,479.



**Tax and Credits**

38	Amount from line 37 (adjusted gross income)	38	5,479.
39a	Check <input type="checkbox"/> You were born before January 2, 1951, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1951, <input type="checkbox"/> Blind. Total boxes checked <b>0</b>		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here <input type="checkbox"/> 39b		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	12,600.
41	Subtract line 40 from line 38	41	-7,121.
42	Exemptions. If line 38 is \$154,950 or less, multiply \$4,000 by the number on line 6d. Otherwise, see instructions.	42	16,000.
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	0.
44	Tax (see instructions). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/>	44	0.
45	Alternative minimum tax (see instructions). Attach Form 6251	45	
46	Excess advance premium tax credit repayment. Attach Form 8962	46	
47	Add lines 44, 45, and 46	47	
48	Foreign tax credit. Attach Form 1116 if required	48	
49	Credit for child and dependent care expenses. Attach Form 2441	49	
50	Education credits from Form 8863, line 19	50	
51	Retirement savings contributions credit. Attach Form 8880	51	
52	Child tax credit. Attach Schedule 8812, if required	52	
53	Residential energy credits. Attach Form 5695	53	
54	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	54	
55	Add lines 48 through 54. These are your total credits	55	0.
56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-	56	0.

**Standard Deduction for-**

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others: Single or Married filing separately, \$6,300  
Married filing jointly or Qualifying widow(er), \$12,600  
Head of household, \$9,250

**Other Taxes**

57	Self-employment tax. Attach Schedule SE	57	
58	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	58	
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	
60a	Household employment taxes from Schedule H	60a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required	60b	
61	Health care: individual responsibility (see instructions) Full-year coverage <input checked="" type="checkbox"/>	61	
62	Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s)	62	
63	Add lines 56 through 62. This is your total tax	63	0.

**Payments**

64	Federal income tax withheld from Forms W-2 and 1099	64	525.
65	2015 estimated tax payments and amount applied from 2014 return	65	
66a	Earned income credit (EIC)	66a	3,390.
b	Nontaxable combat pay election. <input type="checkbox"/> 66b		
67	Additional child tax credit. Attach Schedule 8812	67	822.
68	American opportunity credit from Form 8863, line 8	68	
69	Net premium tax credit. Attach Form 8962	69	
70	Amount paid with request for extension to file	70	
71	Excess social security and tier 1 RRTA tax withheld	71	
72	Credit for federal tax on fuels. Attach Form 4136	72	
73	Credits from Form: a <input type="checkbox"/> 2439b <input type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/>	73	
74	Add lines 64, 65, 66a, and 67 through 73. These are your total payments	74	4,737.

**Refund**

75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid	75	4,737.
76a	Amount of line 75 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	76a	4,737.
b	Routing number <b>031201360</b>	c	Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number <b>4260154863</b>		
77	Amount of line 75 you want applied to your 2016 estimated tax	77	

**Amount You Owe**

78	Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions	78	0.
79	Estimated tax penalty (see instructions)	79	

**Third Party Designee**

Do you want to allow another person to discuss this return with the IRS (see instructions)? <input checked="" type="checkbox"/> Yes. Complete below. <input type="checkbox"/> No	
Designee's name <b>Mahmoud M Ali, RTRP</b>	Phone no. <b>201-790-2610</b> Personal identification number (PIN) <b>01956</b>

**Sign Here**

Joint return? See instr. Keep a copy for your records.

Your signature	Date <b>1/29/16</b>	Your occupation <b>SALES</b>	Daytime phone number <b>(201) 861-5769</b>
Spouse's signature. If a joint return, both must sign.	Date <b>1/29/16</b>	Spouse's occupation <b>CLERK</b>	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

**Paid Preparer Use Only**

Print/Type preparer's name <b>Mahmoud M Ali, RTRP</b>	Preparer's signature	Date <b>01/28/2016</b>	Check <input type="checkbox"/> if self-employed	PTIN <b>P00541282</b>
Firm's name <b>The Nile Business Group, LLC</b>	Firm's EIN <b>46-2199613</b>	Phone no. <b>(201) 790-2610</b>		
Firm's address <b>25 Parkside Lane Bayonne, NJ 07002</b>				



**SCHEDULE D  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Capital Gains and Losses**

▶ Attach to Form 1040 or Form 1040NR.

▶ Information about Schedule D and its separate instructions is at [www.irs.gov/scheduled](http://www.irs.gov/scheduled).

▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

OMB No. 1545-0074

**2015**

Attachment  
Sequence No. **12**

Name(s) shown on return

**MAMDOUH SALEM and ENTELA PIRA**

Your social security number

**053-70-1379**

**Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less**

See instructions for how to figure the amounts to enter on the lines below.  This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b . . . . .				
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .				
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .				
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				<b>4</b>
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				<b>5</b>
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .				<b>6</b> ( <b>361,571.</b> )
<b>7</b> <b>Net short-term capital gain or (loss).</b> Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on page 2 . . . . .				<b>7</b> <b>-361,571.</b>

**Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year**

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

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

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Schedule D (Form 1040) 2015

**Part III Summary**

<b>16</b>	Combine lines 7 and 15 and enter the result . . . . .	<b>16</b>	<b>-361,571.</b>
	<ul style="list-style-type: none"> <li>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.</li> <li>• If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.</li> <li>• If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.</li> </ul>		
<b>17</b>	Are lines 15 and 16 <b>both</b> gains? <input type="checkbox"/> <b>Yes.</b> Go to line 18. <input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.		
<b>18</b>	Enter the amount, if any, from line 7 of the <b>28% Rate Gain Worksheet</b> in the instructions . . . ▶	<b>18</b>	<b>0.</b>
<b>19</b>	Enter the amount, if any, from line 18 of the <b>Unrecaptured Section 1250 Gain Worksheet</b> in the instructions . . . . . ▶	<b>19</b>	<b>0.</b>
<b>20</b>	Are lines 18 and 19 <b>both</b> zero or blank? <input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). <b>Do not</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>Do not</b> complete lines 21 and 22 below.		
<b>21</b>	If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, 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>( 3,000. )</b>
<b>22</b>	Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?  <input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42).  <input checked="" type="checkbox"/> <b>No.</b> Complete the rest of Form 1040 or Form 1040NR.		

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Schedule D (Form 1040) 2015

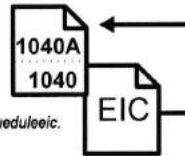


**SCHEDULE EIC**  
(Form 1040A or 1040)

Department of the Treasury  
Internal Revenue Service (99)

**Earned Income Credit**  
Qualifying Child Information

- ▶ Complete and attach to Form 1040A or 1040 only if you have a qualifying child.
- ▶ Information about Schedule EIC (Form 1040A or 1040) and its instructions is at [www.irs.gov/scheduleeic](http://www.irs.gov/scheduleeic).



OMB No. 1545-0074

**2015**

Attachment  
Sequence No. **43**

Name(s) shown on return

Your social security number  
**053-70-1379**

**MAMDOUH SALEM and ENTELA PIRA**

**Before you begin:**

- See the instructions for Form 1040A, lines 42a and 42b, or Form 1040, lines 66a and 66b, to make sure that (a) you can take the EIC, and (b) you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.



- You can't claim the EIC for a child who didn't live with you for more than half of the year.
- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See the instructions for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

**Qualifying Child Information**

	Child 1	Child 2	Child 3
	First name Last name	First name Last name	First name Last name
<b>1 Child's name</b> If you have more than three qualifying children, you have to list only three to get the maximum credit.	<b>KLINT QINAMI</b>	<b>Hannah Salem</b>	
<b>2 Child's SSN</b> The child must have an SSN as defined in the instructions for Form 1040A, lines 42a and 42b, or Form 1040, lines 66a and 66b, unless the child was born and died in 2015. If your child was born and died in 2015 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.	<b>131-94-3181</b>	<b>677-93-8590</b>	
<b>3 Child's year of birth</b>	Year <b>1 9 9 6</b> <i>If born after 1996 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>	Year <b>2 0 1 4</b> <i>If born after 1996 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>	Year <b>— — — —</b> <i>If born after 1996 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>
<b>4a</b> Was the child under age 24 at the end of 2015, a student, and younger than you (or your spouse, if filing jointly)?	<input checked="" type="checkbox"/> <b>Yes.</b> <input type="checkbox"/> <b>No.</b> <i>Go to line 5. Go to line 4b.</i>	<input type="checkbox"/> <b>Yes.</b> <input type="checkbox"/> <b>No.</b> <i>Go to line 5. Go to line 4b.</i>	<input type="checkbox"/> <b>Yes.</b> <input type="checkbox"/> <b>No.</b> <i>Go to line 5. Go to line 4b.</i>
<b>b</b> Was the child permanently and totally disabled during any part of 2015?	<input type="checkbox"/> <b>Yes.</b> <input type="checkbox"/> <b>No.</b> <i>Go to line 5. The child is not a qualifying child.</i>	<input type="checkbox"/> <b>Yes.</b> <input type="checkbox"/> <b>No.</b> <i>Go to line 5. The child is not a qualifying child.</i>	<input type="checkbox"/> <b>Yes.</b> <input type="checkbox"/> <b>No.</b> <i>Go to line 5. The child is not a qualifying child.</i>
<b>5 Child's relationship to you</b> (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)	<b>Son</b>	<b>Daughter</b>	
<b>6 Number of months child lived with you in the United States during 2015</b> • If the child lived with you for more than half of 2015 but less than 7 months, enter "7." • If the child was born or died in 2015 and your home was the child's home for more than half the time he or she was alive during 2015, enter "12." <i>Do not enter more than 12 months.</i>	<b>12</b> months <i>Do not enter more than 12 months.</i>	<b>12</b> months <i>Do not enter more than 12 months.</i>	<b>—</b> months <i>Do not enter more than 12 months.</i>

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

Schedule EIC (Form 1040A or 1040) 2015

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**SCHEDULE 8812**  
**(Form 1040A**  
**or 1040)**

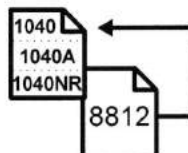
Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on return

# Child Tax Credit

▶ **Attach to Form 1040, Form 1040A, or Form 1040NR.**

▶ **Information about Schedule 8812 and its separate instructions is at**  
**[www.irs.gov/schedule8812](http://www.irs.gov/schedule8812).**



OMB No. 1545-0074

**2015**

Attachment

Sequence No. 47

Your social security number

**053-70-1379**

**MAMDOUH SALEM and ENTELA PIRA**

**Part I Filers Who Have Certain Child Dependent(s) with an ITIN (Individual Taxpayer Identification Number)**



Complete this part only for each dependent who has an ITIN and for whom you are claiming the child tax credit.  
If your dependent is not a qualifying child for the credit, you cannot include that dependent in the calculation of this credit.

Answer the following questions for each dependent listed on Form 1040, line 6c; Form 1040A, line 6c; or Form 1040NR, line 7c, who has an ITIN (Individual Taxpayer Identification Number) and that you indicated is a qualifying child for the child tax credit by checking column (4) for that dependent.

- A** For the first dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.  
☐ **Yes** ☐ **No**
- B** For the second dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.  
☐ **Yes** ☐ **No**
- C** For the third dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.  
☐ **Yes** ☐ **No**
- D** For the fourth dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.  
☐ **Yes** ☐ **No**

**Note.** If you have more than four dependents identified with an ITIN and listed as a qualifying child for the child tax credit, see separate instructions and check here . . . . . ☐

**Part II Additional Child Tax Credit Filers**

- 1** If you file Form 2555 or 2555-EZ stop here, you cannot claim the additional child tax credit.

If you are required to use the worksheet in Pub. 972, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication. Otherwise:

**1040 filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 52).

**1040A filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 35).

**1040NR filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040NR, line 49).

- 2** Enter the amount from Form 1040, line 52; Form 1040A, line 35; or Form 1040NR, line 49 . . . . . **2**

- 3** Subtract line 2 from line 1. If zero, **stop**; you cannot take this credit . . . . . **3**

- 4a** Earned income (see separate instructions) . . . . . **4a** **8,479.**

- b** Nontaxable combat pay (see separate instructions) . . . . . **4b**

- 5** Is the amount on line 4a more than \$3,000?

☐ **No.** Leave line 5 blank and enter -0- on line 6.

☒ **Yes.** Subtract \$3,000 from the amount on line 4a. Enter the result . . . . . **5** **5,479.**

- 6** Multiply the amount on line 5 by 15% (.15) and enter the result . . . . . **6** **822.**

**Next.** Do you have three or more qualifying children?

☒ **No.** If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part III and enter the **smaller** of line 3 or line 6 on line 13.

☐ **Yes.** If line 6 is equal to or more than line 3, skip Part III and enter the amount from line 3 on line 13.

Otherwise, go to line 7.

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

Schedule 8812 (Form 1040A or 1040) 2015

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**Part III Certain Filers Who Have Three or More Qualifying Children**

<b>7</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, see separate instructions . . . . .	<b>7</b>		
<b>8</b>	<b>1040 filers:</b> Enter the total of the amounts from Form 1040, lines 27 and 58, plus any taxes that you identified using code "UT" and entered on line 62.	<b>8</b>		<b>0.</b>
	<b>1040A filers:</b> Enter -0-.			
	<b>1040NR filers:</b> Enter the total of the amounts from Form 1040NR, lines 27 and 56, plus any taxes that you identified using code "UT" and entered on line 60.			
<b>9</b>	Add lines 7 and 8. . . . .	<b>9</b>		
<b>10</b>	<b>1040 filers:</b> Enter the total of the amounts from Form 1040, lines 66a and 71.	<b>10</b>		
	<b>1040A filers:</b> Enter the total of the amount from Form 1040A, line 42a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 46 (see separate instructions).			
	<b>1040NR filers:</b> Enter the amount from Form 1040NR, line 67.			
<b>11</b>	Subtract line 10 from line 9. If zero or less, enter -0- . . . . .	<b>11</b>		<b>0.</b>
<b>12</b>	Enter the <b>larger</b> of line 6 or line 11. . . . .	<b>12</b>		<b>0.</b>
Next, enter the <b>smaller</b> of line 3 or line 12 on line 13.				

**Part IV Additional Child Tax Credit**

<b>13</b>	This is your additional child tax credit. . . . .	<b>13</b>	<b>822.</b>
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Enter this amount on  
Form 1040, line 67,  
Form 1040A, line 43, or  
Form 1040NR, line 64.



**Paid Preparer's Earned Income Credit Checklist**

► To be completed by preparer and filed with Form 1040, 1040A, or 1040EZ.  
► Information about Form 8867 and its separate instructions is at [www.irs.gov/form8867](http://www.irs.gov/form8867).

Taxpayer name(s) shown on return

**MAMDOUH SALEM and ENTELA PIRA**

Taxpayer's social security number

**053-70-1379**For the definitions of **Qualifying Child** and **Earned Income**, see Pub. 596.**Part I All Taxpayers****1** Enter preparer's name and PTIN ► **Mahmoud M Ali, RTRP P00541282****2** Is the taxpayer's filing status married filing separately? . . . . .☐ Yes ☒ No► If you checked "Yes" on line 2, **stop**; the taxpayer **cannot** take the EIC. Otherwise, continue.**3** Does the taxpayer (and the taxpayer's spouse if filing jointly) have a social security number (SSN) that allows him or her to work and is valid for EIC purposes? See the instructions before answering☒ Yes ☐ No► If you checked "No" on line 3, **stop**; the taxpayer **cannot** take the EIC. Otherwise, continue.**4** Is the taxpayer (or the taxpayer's spouse if filing jointly) filing Form 2555 or Form 2555-EZ (relating to the exclusion of foreign earned income)? . . . . .☐ Yes ☒ No► If you checked "Yes" on line 4, **stop**; the taxpayer **cannot** take the EIC. Otherwise, continue.**5a** Was the taxpayer (or the taxpayer's spouse) a nonresident alien for any part of 2015? . . . . .☐ Yes ☒ No

► If you checked "Yes" on line 5a, go to line 5b. Otherwise, skip line 5b and go to line 6.

**b** Is the taxpayer's filing status married filing jointly? . . . . .☐ Yes ☐ No► If you checked "Yes" on line 5a and "No" on line 5b, **stop**; the taxpayer **cannot** take the EIC. Otherwise, continue.**6** Is the taxpayer's **investment income** more than \$3,400? See the instructions before answering.☐ Yes ☒ No► If you checked "Yes" on line 6, **stop**; the taxpayer **cannot** take the EIC. Otherwise, continue.**7** Could the taxpayer be a **qualifying child** of another person for 2015? If the taxpayer's filing status is married filing jointly, check "No." Otherwise, see instructions before answering . . . . .☐ Yes ☒ No► If you checked "Yes" on line 7, **stop**; the taxpayer **cannot** take the EIC. Otherwise, go to Part II or Part III, whichever applies.

For Paperwork Reduction Act Notice, see separate instructions.

UYA

Form **8867** (2015)



**Part II Taxpayers With a Child**

**Caution.** If there is more than one child, complete lines 8 through 14 for one child before going to the next column.

	Child 1	Child 2	Child 3
<b>8</b> Child's name . . . . .	KLINT	Hannah	
<b>9</b> Is the child the taxpayer's son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or a descendant of any of them? . . . . .	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>10</b> Was the child unmarried at the end of 2015? If the child was married at the end of 2015, see the instructions before answering. . . . .	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>11</b> Did the child live with the taxpayer in the United States for over half of 2015? See the instructions before answering. . . . .	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>12</b> Was the child (at the end of 2015) - • Under age 19 and younger than the taxpayer (or the taxpayer's spouse, if the taxpayer files jointly), • Under age 24, a student (defined in the instructions), and younger than the taxpayer (or the taxpayer's spouse, if the taxpayer files jointly), or • Any age and permanently and totally disabled? . . . . . ▶ If you checked "Yes" on lines 9, 10, 11, and 12, the child is the taxpayer's qualifying child; go to line 13a. If you checked "No" on line 9, 10, 11, or 12, the child is not the taxpayer's qualifying child; see the instructions for line 12.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>13a</b> Do you or the taxpayer know of another person who could check "Yes" on lines 9, 10, 11, and 12 for the child? (If the only other person is the taxpayer's spouse, see the instructions before answering.) . . . . . ▶ If you checked "No" on line 13a, go to line 14. Otherwise, go to line 13b.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>b</b> Enter the child's relationship to the other person(s) . . . . .			
<b>c</b> Under the tiebreaker rules, is the child treated as the taxpayer's qualifying child? See the instructions before answering. . . . . ▶ If you checked "Yes" on line 13c, go to line 14. If you checked "No," the taxpayer <b>cannot</b> take the EIC based on this child and cannot take the EIC for taxpayers who do not have a qualifying child. If there is more than one child, see the <b>Note</b> at the bottom of this page. If you checked "Don't know," explain to the taxpayer that, under the tiebreaker rules, the taxpayer's EIC and other tax benefits may be disallowed. Then, if the taxpayer wants to take the EIC based on this child, complete lines 14 and 15. If not, and there are no other qualifying children, the taxpayer cannot take the EIC, including the EIC for taxpayers without a qualifying child; do not complete Part III. If there is more than one child, see the <b>Note</b> at the bottom of this page.	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
<b>14</b> Does the qualifying child have an SSN that allows him or her to work and is valid for EIC purposes? See the instructions before answering. . . . . ▶ If you checked "No" on line 14, the taxpayer <b>cannot</b> take the EIC based on this child and cannot take the EIC available to taxpayers without a qualifying child. If there is more than one child, see the <b>Note</b> at the bottom of this page. If you checked "Yes" on line 14, continue.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>15</b> Are the taxpayer's <b>earned income</b> and <b>adjusted gross income</b> each less than the limit that applies to the taxpayer for 2015? See instructions. . . . .	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
▶ If you checked "No" on line 15, <b>stop</b> ; the taxpayer <b>cannot</b> take the EIC. If you checked "Yes" on line 15, the taxpayer can take the EIC. Complete <b>Schedule EIC</b> and attach it to the taxpayer's return. If there are two or three qualifying children with valid SSNs, list them on Schedule EIC in the same order as they are listed here. If the taxpayer's EIC was reduced or disallowed for a year after 1996, see Pub. 596 to see if <b>Form 8862</b> must be filed. Go to line 20.			

**Note.** If there is more than one child, complete lines 8 through 14 for the other child(ren) (but for no more than three qualifying children).



**Part III Taxpayers Without a Qualifying Child**

- 16** Was the taxpayer's main home, and the main home of the taxpayer's spouse if filing jointly, in the United States for more than half the year? (Military personnel on extended active duty outside the United States are considered to be living in the United States during that duty period.) See the instructions before answering.
- ▶ If you checked "No" on line 16, **stop**; the taxpayer **cannot** take the EIC. Otherwise, continue.
- 17** Was the taxpayer, or the taxpayer's spouse if filing jointly, at least age 25 but under age 65 at the end of 2015? See the instructions before answering. . . . .
- ▶ If you checked "No" on line 17, **stop**; the taxpayer **cannot** take the EIC. Otherwise, continue.
- 18** Is the taxpayer eligible to be claimed as a dependent on anyone else's federal income tax return for 2015? If the taxpayer's filing status is married filing jointly, check "No." . . . . .
- ▶ If you checked "Yes" on line 18, **stop**; the taxpayer **cannot** take the EIC. Otherwise, continue.
- 19** Are the taxpayer's **earned income** and **adjusted gross income** each less than the limit that applies to the taxpayer for 2015? See instructions . . . . .
- ▶ If you checked "No" on line 19, **stop**; the taxpayer **cannot** take the EIC. If you checked "Yes" on line 19, the taxpayer can take the EIC. If the taxpayer's EIC was reduced or disallowed for a year after 1996, see Pub. 596 to find out if **Form 8862** must be filed. Go to line 20.

☐ Yes ☐ No☐ Yes ☐ No☐ Yes ☐ No☐ Yes ☐ No**Part IV Due Diligence Requirements**

- 20** Did you complete Form 8867 based on current information provided by the taxpayer or reasonably obtained by you? . . . . .
- 21** Did you complete the EIC worksheet found in the Form 1040, 1040A, or 1040EZ instructions (or your own worksheet that provides the same information as the 1040, 1040A, or 1040EZ worksheet)? . . . . .
- 22** If any qualifying child was not the taxpayer's son or daughter, do you know or did you ask why the parents were not claiming the child? . . . . .
- 23** If the answer to question 13a is "Yes" (indicating that the child lived for more than half the year with someone else who could claim the child for the EIC), did you explain the tiebreaker rules and possible consequences of another person claiming your client's qualifying child? . . . . .
- 24** Did you ask this taxpayer any additional questions that are necessary to meet your knowledge requirement? See the instructions before answering. . . . .
- To comply with the EIC knowledge requirement, you must not know or have reason to know that any information you used to determine the taxpayer's eligibility for, and the amount of, the EIC is incorrect. You may not ignore the implications of information furnished to you or known by you, and you must make reasonable inquiries if the information furnished to you appears to be incorrect, inconsistent, or incomplete. At the time you make these inquiries, you must document in your files the inquiries you made and the taxpayer's responses.**
- 25** Did you document (a) the taxpayer's answer to question 22 (if applicable), (b) whether you explained the tiebreaker rules to the taxpayer and any additional information you got from the taxpayer as a result, and (c) any additional questions you asked and the taxpayer's answers? . . . . .

☒ Yes ☐ No☒ Yes ☐ No☐ Yes ☒ No  
☐ Does not apply☐ Yes ☐ No  
☒ Does not apply☒ Yes ☐ No  
☐ Does not apply☒ Yes ☐ No  
☐ Does not apply

- ▶ You have complied with all the due diligence requirements if you:
- Completed the actions described on lines 20 and 21 and checked "Yes" on those lines,
  - Completed the actions described on lines 22, 23, 24, and 25 (if they apply) and checked "Yes"(or "Does not apply") on those lines,
  - Submit Form 8867 in the manner required, **and**
  - Keep all five of the following records for 3 years from the latest of the dates specified in the instructions under *Document Retention*:
    - Form 8867,
    - The EIC worksheet(s) or your own worksheet(s),
    - Copies of any taxpayer documents you relied on to determine eligibility for or amount of EIC,
    - A record of how, when, and from whom the information used to prepare the form and worksheet(s) was obtained, and
    - A record of any additional questions you asked and your client's answers.
- ▶ You have not complied with all the due diligence requirements if you checked "No" on line 20, 21, 22, 23, 24, or 25. You may have to pay a \$505 penalty for each failure to comply.



**Part V Documents Provided to You**

**26** Identify below any document that the taxpayer provided to you and that you relied on to determine the taxpayer's EIC eligibility. Check all that apply. **Keep a copy of any documents you relied on.** See the instructions before answering. If there is no qualifying child, check box a. If there is no disabled child, check box o.

**Residency of Qualifying Child(ren)**

- |  |  |
|--|--|
| <input type="checkbox"/> a No qualifying child                       | <input type="checkbox"/> i Place of worship statement                            |
| <input checked="" type="checkbox"/> b School records or statement    | <input type="checkbox"/> j Indian tribal official statement                      |
| <input type="checkbox"/> c Landlord or property management statement | <input type="checkbox"/> k Employer statement                                    |
| <input type="checkbox"/> d Health care provider statement            | <input type="checkbox"/> l Other (specify) ▼                                     |
| <input checked="" type="checkbox"/> e Medical records                |  |
| <input type="checkbox"/> f Child care provider records               |  |
| <input type="checkbox"/> g Placement agency statement                |  |
| <input type="checkbox"/> h Social service records or statement       | <input type="checkbox"/> m Did not rely on any documents, but made notes in file |
|  | <input type="checkbox"/> n Did not rely on any documents                         |

**Disability of Qualifying Child(ren)**

- |  |  |
|--|--|
| <input checked="" type="checkbox"/> o No disabled child                | <input type="checkbox"/> s Other (specify) ▼                                     |
| <input type="checkbox"/> p Doctor statement                            |  |
| <input type="checkbox"/> q Other health care provider statement        |  |
| <input type="checkbox"/> r Social services agency or program statement | <input type="checkbox"/> t Did not rely on any documents, but made notes in file |
|  | <input type="checkbox"/> u Did not rely on any documents                         |

**27** If a Schedule C is included with this return, identify below the information that the taxpayer provided to you and that you relied on to prepare the Schedule C. Check all that apply. **Keep a copy of any documents you relied on.** See the instructions before answering. If there is no Schedule C, check box a.

**Documents or Other Information**

- |   |  |
|---|--|
| <input checked="" type="checkbox"/> a No Schedule C                       | <input type="checkbox"/> h Bank statements                                       |
| <input type="checkbox"/> b Business license                               | <input type="checkbox"/> i Reconstruction of income and expenses                 |
| <input type="checkbox"/> c Forms 1099                                     | <input type="checkbox"/> j Other (specify) ▼                                     |
| <input type="checkbox"/> d Records of gross receipts provided by taxpayer |  |
| <input type="checkbox"/> e Taxpayer summary of income                     |  |
| <input type="checkbox"/> f Records of expenses provided by taxpayer       | <input type="checkbox"/> k Did not rely on any documents, but made notes in file |
| <input type="checkbox"/> g Taxpayer summary of expenses                   | <input type="checkbox"/> l Did not rely on any documents                         |