

For the year Jan. 1-Dec. 31, 2011, or other tax year beginning , 2011, ending , 20

See separate instructions.

Your first name and initial **KAVEH** Last name **KHAJAVI** Your social security number **157 50 7100**

If a joint return, spouse's first name and initial **MARGARET K.** Last name **KHAJAVI** Spouse's social security number **077 68 9591**

Home address (number and street). If you have a P.O. box, see instructions. **886 CUMBERLAND RD** 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. **ATLANTA, GA 30306**

Foreign country name Foreign province/county Foreign postal code

☐ You ☐ Spouse

Filing Status

1 ☐ Single 4 ☐ Head of household (with qualifying person). If the qualifying person is a child but not your dependent, enter this child's name here. **▲**

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

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

b ☒ Spouse

c Dependents:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> If child under age 17 qualifying for child tax credit
SEE STATEMENT 1				

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

Boxes checked on 6a and 6b **2**

No. of children on 6c who:

- ☒ lived with you **4**
- ☐ did not live with you due to divorce or separation (see instructions)

Dependents on 6c not entered above

Add numbers on lines above **6**

d Total number of exemptions claimed

Income

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

8a Taxable interest. Attach Schedule B if required **8a 138.**

b Tax-exempt interest. Do not include on line 8a **8b 3,566.**

9a Ordinary dividends. Attach Schedule B if required **9a 3,884.**

b Qualified dividends **9b 2,897.**

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 1,134,011.**

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 10,000.** b Taxable amount **15b 0.**

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

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E **17 0.**

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

19 Unemployment compensation **19**

20a Social security benefits **20a** b Taxable amount **20b**

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

22 Combine the amounts in the far right column for lines 7 through 21. This is your total income **22 1,135,033.**

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 21,806.**

28 Self-employed SEP, SIMPLE, and qualified plans **28 49,000.**

29 Self-employed health insurance deduction **29 15,145.**

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 85,951.**

37 Subtract line 36 from line 22. This is your adjusted gross income **37 1,049,082.**

Tax and Credits

Standard Deduction for -
 • People who check any box on line 39a or 39b or who can be claimed as a dependent.

• All others:
 Single or Married filing separately, \$5,800
 Married filing jointly or Qualifying widow(er), \$11,600
 Head of household, \$8,500

38	Amount from line 37 (adjusted gross income)	38	1,049,082.
39a	Check <input type="checkbox"/> You were born before January 2, 1947, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1947, <input type="checkbox"/> Blind. Total boxes checked ... 39a		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ... 39b		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	157,551.
41	Subtract line 40 from line 38	41	891,531.
42	Exemptions. Multiply \$3,700 by the number on line 6d	42	22,200.
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	869,331.
44	Tax. Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/> 962 election	44	273,558.
45	Alternative minimum tax. Attach Form 6251	45	1,458.
46	Add lines 44 and 45	46	275,016.
47	Foreign tax credit. Attach Form 1116 if required	47	100.
48	Credit for child and dependent care expenses. Attach Form 2441	48	
49	Education credits from Form 8863, line 23	49	
50	Retirement savings contributions credit. Attach Form 8880	50	
51	Child tax credit (see instructions)	51	
52	Residential energy credits. Attach Form 5695	52	
53	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	53	
54	Add lines 47 through 53. These are your total credits	54	100.
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	55	274,916.
56	Self-employment tax. Attach Schedule SE	56	41,478.
57	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	57	
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
59a	Household employment taxes from Schedule H	59a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required	59b	
60	Other taxes. Enter code(s) from instructions	60	
61	Add lines 55 through 60. This is your total tax	61	316,394.

Payments

If you have a qualifying child, attach Schedule EIC.

62	Federal income tax withheld from Forms W-2 and 1099	62	
63	2011 estimated tax payments and amount applied from 2010 return	63	149,840.
64a	Earned income credit (EIC)	64a	
b	Nontaxable combat pay election	64b	
65	Additional child tax credit. Attach Form 8812	65	
66	American opportunity credit from Form 8863, line 14	66	
67	First-time homebuyer credit from Form 5405, line 10	67	
68	Amount paid with request for extension to file	68	
69	Excess social security and tier 1 RRTA tax withheld	69	
70	Credit for federal tax on fuels. Attach Form 4136	70	
71	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> 8839 c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885	71	
72	Add lines 62, 63, 64a, and 65 through 71. These are your total payments	72	149,840.

Refund

Direct deposit? See instructions.

73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid	73	
74a	Amount of line 73 you want refunded to you. If Form 8888 is attached, check here	74a	
b	Routing number <input type="text"/> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings d Account number <input type="text"/>		
75	Amount of line 73 you want applied to your 2012 estimated tax	75	

Amount You Owe

76	Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions	76	166,554.
77	Estimated tax penalty (see instructions)	77	

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 **MARK A. ESTROFF, CPA** Phone no. **(404) 266-9876** Personal identification number (PIN) **16401**

Sign Here

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

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

Your signature: **MARK A. ESTROFF, CPA** Date: **11/07/11** Your occupation: **PHYSICIAN** Daytime phone number: **16401**

Spouse's signature. If a joint return, both must sign. Date: **11/07/11** Spouse's occupation: **HOMEMAKER** If the IRS sent you an Identity Protection PIN, enter it here:

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Paid**Preparer MARK A. ESTROFF, CPA****P00082636****Use Only**Firm's name **PERSHING YOAKLEY & ASSOCIATES, P.C.**Firm's EIN **62 1517792****3424 PEACHTREE ROAD, NE #700**Phone no. **(404) 266-9876**Firm's address **ATLANTA, GA 30326**



PERSHING YOAKLEY & ASSOCIATES, P.C.
Monarch Tower, Suite 700
3424 Peachtree Road, N.E.
Atlanta, Georgia 30326
p: (404) 266-9876 | f: (404) 266-2669
www.pyapc.com | www.GatesMoore.com

April 13, 2012

Kaveh and Margaret Khajavi
886 Cumberland Rd
Atlanta, GA 30306

Dear Kaveh & Peg:

Enclosed are your 2011 income tax returns and 2012 estimated tax vouchers, as follows...

2011 U.S. INDIVIDUAL INCOME TAX RETURN

2012 FEDERAL ESTIMATED TAX VOUCHERS

2011 GEORGIA INDIVIDUAL INCOME TAX RETURN

2012 GEORGIA ESTIMATED TAX VOUCHERS

Attached is the details for your 2011 401(k)/Profit sharing contribution amount due. Please ensure that all payments due, both for you and the staff are made prior to April 17, 2012, the due date of your tax return.

Your copy should be retained for your files.

We sincerely appreciate the opportunity to serve you. Please contact us if you have any questions concerning the tax returns.

Very truly yours,

A handwritten signature in black ink, appearing to read "Mark A. Estroff", followed by a horizontal line.

Mark A. Estroff, CPA

2011 Allocation Report

Option 1 - Max Owner

Option 2 - 3% Nonelective
plus additional to Owner

Option 3 - 3% Nonelective

Name	X-Tested Group
Khajavi	Kaveh Owner
Bason	Maddie Staff
Gullick	Richard Staff
Hall	Tashana Staff
Hutcheson	Anthony Staff
Strachan	Annette Staff
Schroeder	Dana Staff

Safe Harbor Nonelective	Additional Profit Sharing
7,350.00	25,150.00
7,350.00	25,150.00
1,225.34	581.22
7,350.00	3,486.35
1,293.33	613.47
2,802.74	1,329.43
1,209.32	573.62
2,189.49	1,038.55
16,070.23	7,622.64

Totals

\$23,420.23	\$32,772.64
\$56,192.87	

C

C

**Tax Year 2011 e-file Jurat/Disclosure
for Form 1040, 1040A, or 1040EZ
using Practitioner PIN method
(with or without Electronic Funds Withdrawal)**

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 62073216401
(enter EFIN plus 5 self-selected numerics)

Taxpayer Declarations

Perjury Statement

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

Consent to Disclosure

I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send my return/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.

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

Taxpayer's PIN: 57100 Date 04132012

Spouse's PIN: 49591

Child Tax Credit Worksheet (keep for your records)

Name(s): First

Last

Your SSN

KAVEH & MARGARET K.

KHAJAVI

157-50-7100

Part 1

1. Number of qualifying children: 4 X \$1,000. Enter the result. 1 4,000.
2. Enter the amount from Form 1040, line 38, Form 1040A, line 22, or Form 1040NR, line 37. 2 1,049,082.
3. **1040 filers:** Enter the total of any-
 - Exclusion of income from Puerto Rico, and
 - Amounts from Form 2555, lines 45 and 50; Form 2555-EZ, line 18; and Form 4563, line 15.
 } 3 0.
- 1040A and 1040NR filers:** Enter -0-.
4. Add lines 2 and 3. Enter the total. 4 1,049,082.
5. Enter the amount shown below for your filing status.
 - Married filing jointly - \$110,000
 - Single, head of household, or qualifying widow(er) - \$75,000
 - Married filing separately - \$55,000
 } 5 110,000.
6. Is the amount on line 4 more than the amount on line 5?
 - ☐ **No.** Leave line 6 blank. Enter -0- on line 7.
 - ☒ **Yes.** Subtract line 5 from line 4. 6 940,000.
If the result is not a multiple of \$1,000, increase it to the next multiple of \$1,000 (for example, increase \$425 to \$1,000, increase \$1,025 to \$2,000, etc).
7. Multiply the amount on line 6 by 5% (.05). Enter the result. 7 47,000.
8. Is the amount on line 1 more than the amount on line 7?
 - ☒ **No.** **STOP**
You cannot take the child tax credit on Form 1040, line 51, Form 1040A, line 33, or Form 1040NR, line 48.
 - ☐ **Yes.** Subtract line 7 from line 1. Enter the result. 8

Part 2

9. Enter the amount from Form 1040, line 46, Form 1040A, line 28, or Form 1040NR, line 44. 9
10. **1040 filers:** Enter the total of the amounts from lines 47 through 50.*
1040A filers: Enter the total of the amounts from lines 29 through 32.
1040NR filers: Enter the total of the amounts from lines 45 through 47.*
 } 10
11. Are you claiming any of the following credits?
 - Residential energy efficient property credit, Form 5695, Part II.
 - Mortgage interest credit, Form 8396
 - District of Columbia first-time homebuyer credit, Form 8859
 - ☐ **No.** Enter the amount from line 10.
 - ☐ **Yes.** Complete the Line 11 Worksheet to figure the amount to enter here.
 } 11
12. Subtract line 11 from line 9. Enter the result. 12
13. Is the amount on line 8 of this worksheet more than the amount on line 12?
 - ☐ **No.** Enter the amount from line 8.
 - ☐ **Yes.** Enter the amount from line 12. **This is your child tax credit.** 13

* Also include amounts from:

Form 5695, line 14
Form 8834, line 23
Form 8910, line 22
Form 8936, line 15
Schedule R, line 22

**SCHEDULE A
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)
Name(s) shown on Form 1040

Itemized Deductions

▶ Attach to Form 1040. ▶ See Instructions for Schedule A (Form 1040).

OMB No. 1545-0074

2011

Attachment
Sequence No. 07

Your social security number

KAVEH & MARGARET K. KHAJAVI

157 50 7100

**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, line 38 | 2 | |
| 3 | Multiply line 2 by 7.5% (.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 (check only one box):
a <input checked="" type="checkbox"/> Income taxes, or
b <input type="checkbox"/> General sales taxes | 5 | SEE STATEMENT 7 | 86,609. |
| 6 | Real estate taxes (see instructions) | 6 | 18,988. | |
| 7 | Personal property taxes | 7 | 32. | |
| 8 | Other taxes. List type and amount ▶ | 8 | | |
| 9 | Add lines 5 through 8 | 9 | | 105,629. |

**Interest
You Paid**

- | | | | |
|-----------|--|-----------|----------------|
| 10 | Home mortgage interest and points reported to you on Form 1098 | 10 | 45,831. |
| 11 | Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶ | 11 | |
| 12 | Points not reported to you on Form 1098. See instructions for special rules | 12 | |
| 13 | Mortgage insurance premiums (see instructions) | 13 | |
| 14 | Investment interest. Attach Form 4952 if required. (See instructions.) | 14 | |
| 15 | Add lines 10 through 14 | 15 | 45,831. |

Note.
Your mortgage
interest
deduction may
be limited (see
instructions).

**Gifts to
Charity**

- | | | | | |
|-----------|--|-----------|---------------|---------------|
| 16 | Gifts by cash or check. If you made any gift of \$250 or more, see instructions | 16 | 4,491. | STMT 8 |
| 17 | Other than by cash or check. If any gift of \$250 or more, see instructions.
You must attach Form 8283 if over \$500 SEE STATEMENT 9 | 17 | 1,600. | |
| 18 | Carryover from prior year | 18 | | |
| 19 | Add lines 16 through 18 | 19 | | 6,091. |

**Casualty and
Theft Losses**

- | | | | |
|-----------|---|-----------|--|
| 20 | Casualty or theft loss(es). Attach Form 4684. (See instructions.) | 20 | |
|-----------|---|-----------|--|

**Job Expenses
and Certain
Miscellaneous
Deductions**

- | | | | |
|-----------|--|-----------|-------------------|
| 21 | Unreimbursed employee expenses - job travel, union dues, job education, etc.
Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶ | 21 | |
| 22 | Tax preparation fees | 22 | 1,125. |
| 23 | Other expenses - investment, safe deposit box, etc. List type and amount ▶ | 23 | |
| 24 | Add lines 21 through 23 | 24 | 1,125. |
| 25 | Enter amount from Form 1040, line 38 | 25 | 1,049,082. |
| 26 | Multiply line 25 by 2% (.02) | 26 | 20,982. |
| 27 | Subtract line 26 from line 24. If line 26 is more than line 24, enter -0- | 27 | 0. |

**Other
Miscellaneous
Deductions**

- | | | | |
|-----------|---|-----------|--|
| 28 | Other - from list in instructions. List type and amount ▶ | 28 | |
|-----------|---|-----------|--|

**Total
Itemized
Deductions**

- | | | | |
|-----------|--|-----------|-----------------|
| 29 | Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40 | 29 | 157,551. |
| 30 | If you elect to itemize deductions even though they are less than your standard deduction, check here ▶ <input type="checkbox"/> | | |

SCHEDULE B

(Form 1040A or 1040)

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

Interest and Ordinary Dividends

▶ Attach to Form 1040A or 1040.

▶ See instructions.

OMB No. 1545-0074

2011

Attachment
Sequence No. **08**

Your social security number

KAVEH & MARGARET K. KHAJAVI

157 50 7100

**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 instructions and list this interest first. Also, show that buyer's social security number and address ▶

NATIONAL FINANCIAL SERVICES LLC
SCAN

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.

SUBTOTAL FOR LINE 1

TAX-EXEMPT INTEREST

SEE STATEMENT 10

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

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

**Part II
Ordinary Dividends**

- 5 List name of payer ▶

NATIONAL FINANCIAL SERVICES LLC
USAA S&P 500 INDEX FUND MEMBER SHARES

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

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

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

**Part III
Foreign Accounts and Trusts**

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.

- 7a At any time during 2011, 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 Form TD F 90-22.1 to report that financial interest or signature authority? See Form TD F 90-22.1 and its instructions for filing requirements and exceptions to those requirements
b If you are required to file Form TD F 90-22.1, enter the name of the foreign country where the financial account is located
8 During 2011, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions

Yes	No
	X
	X

127501
11-02-11

LHA For Paperwork Reduction Act Notice, see separate instructions.

Schedule B (Form 1040A or 1040) 2011

Interest and Dividend Summary

Name: KAVEH & MARGARET K. KHAJAVI

FEIN/SSN: 157-50-7100

[illegible]

130191
11-07-11

TOTALS :

138.

3,884.

2,897.

536.

11.1

15280413 781621 3252.C01

2011.03042 KHAJAVI, KAVEH

3252_C01

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business

(Sole Proprietorship)

► For information on Schedule C and its instructions, go to www.irs.gov/schedulec
► Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

2011

Attachment
Sequence No. **09**

Name of proprietor

Social security number (SSN)

KAVEH KHAJAVI

157-50-7100

A Principal business or profession, including product or service (see instructions)

B Enter code from instructions

MEDICAL PRACTICE

► **621111**

C Business name. If no separate business name, leave blank.

D Employer ID number (EIN), (see instr.)

GEORGIA SPINE & NEUROSURGEY CENTER, LLC

20-0149156

E Business address (including suite or room no.) ► **2675 N. DECATUR RD., STE 110**

City, town or post office, state, and ZIP code **DECATUR, GA 30033**

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) ►

G Did you "materially participate" in the operation of this business during 2011? If "No," see instructions for limit on losses ☒ Yes ☐ No

H If you started or acquired this business during 2011, check here ☐

I Did you make any payments in 2011 that would require you to file Form(s) 1099? (see instructions) ☒ Yes ☐ No

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

Part I Income

1 a Merchant card and third party payments. For 2011, enter -0-	1a	0.	
b Gross receipts or sales not entered on line 1a (see instructions)	1b	1,920,936.	
c Income reported to you on Form W-2 if the "Statutory Employee" box on that form was checked. Caution. See instr. before completing this line	1c		
d Total gross receipts. Add lines 1a through 1c	1d	1,920,936.	
2 Returns and allowances plus any other adjustments (see instructions)	2	16,238.	
3 Subtract line 2 from line 1d	3	1,904,698.	
4 Cost of goods sold (from line 42)	4		
5 Gross profit. Subtract line 4 from line 3	5	1,904,698.	
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) SEE STATEMENT 13	6	608,441.	
7 Gross income. Add lines 5 and 6	7	2,513,139.	

Part II Expenses

Enter expenses for business use of your home only on line 30.

8 Advertising	8	5,957.	18 Office expense	18	2,435.
9 Car and truck expenses (see instructions) STMT 11	9	4,658.	19 Pension and profit-sharing plans	19	44,767.
10 Commissions and fees	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11		a Vehicles, machinery, and equipment	20a	5,754.
12 Depletion	12		b Other business property	20b	112,390.
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	15,417.	21 Repairs and maintenance	21	
14 Employee benefit programs (other than on line 19)	14	8,032.	22 Supplies (not included in Part III)	22	12,868.
15 Insurance (other than health)	15	119,746.	23 Taxes and licenses STMT 12	23	3,048.
16 Interest			24 Travel, meals, and entertainment:		
a Mortgage (paid to banks, etc.)	16a		a Travel	24a	8,255.
b Other	16b	13,417.	b Deductible meals and entertainment (see instructions)	24b	2,277.
17 Legal and professional services	17	21,971.	25 Utilities	25	1,015.
28 Total expenses before expenses for business use of home. Add lines 8 through 27a	28	1,379,128.	26 Wages (less employment credits)	26	761,662.
29 Tentative profit or (loss). Subtract line 28 from line 7	29	1,134,011.	27 a Other expenses (from line 48)	27a	235,459.
30 Expenses for business use of your home. Attach Form 8829 . Do not report such expenses elsewhere	30		b Reserved for future use	27b	
31 Net profit or (loss). Subtract line 30 from line 29.	31	1,134,011.			
<ul style="list-style-type: none"> • If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2. If you entered an amount on line 1c, see instr. Estates and trusts, enter on Form 1041, line 3. • If a loss, you must go to line 32. 					
32 If you have a loss, check the box that describes your investment in this activity (see instructions).					
<ul style="list-style-type: none"> • If you checked 32a, enter the loss on both Form 1040, line 12, (or Form 1040NR, line 13) and on Schedule SE, line 2. If you entered an amount on line 1c, see the instructions for line 31. Estates and trusts, enter on Form 1041, line 3. • If you checked 32b, you must attach Form 6198. Your loss may be limited. 					
	32a	<input type="checkbox"/> All investment is at risk.			
	32b	<input type="checkbox"/> Some investment is not at risk.			

LHA For Paperwork Reduction Act Notice, see separate instructions.

Schedule C (Form 1040) 2011

2011 DEPRECIATION AND AMORTIZATION REPORT

GEORGIA SPINE & NEUROSURGEY CENTER, LL

SCHEDULE C- 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
1	ITC TELEPHONE NETWORK	10/31/03	200DB	7.00		MQ17	1,000.				1,000.	1,000.		0.	1,000.
2	ITC TELEPHONE SYSTEM	10/31/03	200DB	7.00		MQ17	4,721.				4,721.	4,721.		0.	4,721.
4	OFFICE FURNITURE-OFFICE LIQUIDATORS	10/24/03	200DB	7.00		MQ17	4,785.				4,785.	4,785.		0.	4,785.
5	MEDICAL EQUIPMENT	10/23/03	200DB	5.00		MQ17	1,930.				1,930.	1,930.		0.	1,930.
6	BRITESTAR ILLUMINATOR	10/20/03	200DB	5.00		MQ17	2,461.				2,461.	2,461.		0.	2,461.
8	19 INCH MONITOR	01/16/04	200DB	5.00		MQ17	584.		584.		0.			0.	0.
9	ERIN'S LAPTOP	01/16/04	200DB	5.00		MQ17	2,077.		2,077.		0.			0.	0.
10	DICTA MOUSE	01/16/04	200DB	5.00		MQ17	188.		188.		0.			0.	0.
11	DATA EXCHANGE PORT	03/11/04	200DB	5.00		MQ17	69.		69.		0.			0.	0.
12	DRAGON HEADSET	03/11/04	200DB	5.00		MQ17	53.		53.		0.			0.	0.
13	PATIENT LOBBY FURNITURE - LESLIE BLOCKMON	03/05/04	200DB	7.00		MQ17	548.		548.		0.			0.	0.
14	BILLING OFFICE FURNITURE - OFFICE LIQUIDATORS	04/20/04	200DB	7.00		MQ17	1,177.		1,177.		0.			0.	0.
15	COMPUTER - STACEY LAMBETH	08/25/04	200DB	5.00		MQ17	1,000.		1,000.		0.			0.	0.
16	DELL LATITUDE D820 LAPTOP FOR DR. KHAJAVI	06/09/06	200DB	5.00		HY17	3,362.		3,362.		0.			0.	0.
17	DESKTOP	10/31/06	200DB	5.00		HY17	720.		720.		0.			0.	0.
18	SERVER	10/31/06	200DB	5.00		HY17	2,162.		2,162.		0.			0.	0.
19	SONY VAIO MICRO COMPUTER	12/04/06	200DB	5.00		HY17	1,450.		1,450.		0.			0.	0.
20	VOICEMAIL MODULE	12/22/06	200DB	5.00		HY17	1,654.		1,654.		0.			0.	0.

128111
05-01-11

(D) - Asset disposed

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

2011 DEPRECIATION AND AMORTIZATION REPORT

GEORGIA SPINE & NEUROSURGEY CENTER, LL

SCHEDULE C- 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
21	UPFRONT LICENSE - SOFTWARE	01/01/07	SL	3.00		HY17	8,025.		8,025.		0.			0.	0.
22	HP2840 LASERJET PRINTER	02/20/07	200DB	5.00		HY17	969.		969.		0.			0.	0.
23	CARD SCANNER	02/26/07	200DB	5.00		HY17	517.		517.		0.			0.	0.
24	PALM TREO	06/15/07	200DB	5.00		HY17	661.		661.		0.			0.	0.
25	ALTEER VIEWER	04/02/07	SL	3.00		HY17	5,000.		5,000.		0.			0.	0.
26	BAL ON LICENSE FEE ECLINICAL WORK EMR	02/22/07	SL	3.00		HY17	8,025.		8,025.		0.			0.	0.
27	NEW SERVER (DYNAMIC TECHNOLOGIES)	02/06/08	200DB	5.00		MQ17	1,605.				1,605.	1,229.		177.	1,406.
28	INTEL CORE DUO HP7500	03/21/08	200DB	5.00		MQ17	1,476.				1,476.	1,131.		162.	1,293.
29	LAPTOP & DESKTOP	04/01/08	200DB	5.00		MQ17	6,340.				6,340.	4,628.		721.	5,349.
30	INTEL CORE 2 DUO PC-GULLICK	07/18/08	200DB	5.00		MQ17	1,503.				1,503.	1,043.		184.	1,227.
31	CORE 2 DUO T8100-GULLICK LAPTOP	08/19/08	200DB	5.00		MQ17	2,386.				2,386.	1,656.		292.	1,948.
32	QUAD CORE 2.4 GHZ-KAJAVI	08/26/08	200DB	5.00		MQ17	1,657.				1,657.	1,150.		203.	1,353.
33	SUITE 110 RENOVATIONS	10/01/08	SL	15.00		MQ17	105,395.			52,698.	52,697.	7,465.		3,513.	10,978.
34	CABLE TV ROUGH IN	10/01/08	SL	15.00		MQ17	4,105.			2,053.	2,052.	291.		137.	428.
35	SOFAS FOR OFFICE	12/16/08	200DB	7.00		MQ17	837.				837.	426.		117.	543.
36	TABLES, LAMPS AND FRAMING	12/16/08	200DB	7.00		MQ17	2,024.				2,024.	1,028.		285.	1,313.
37	TABLES FOR NEW OFFICE	12/19/08	200DB	7.00		MQ17	1,116.				1,116.	567.		157.	724.
38	ARCHITECTURAL FEE/RENOVATIONS	10/21/08	SL	15.00		MQ17	5,477.			2,739.	2,738.	388.		183.	571.

128111
05-01-11

(D) - Asset disposed

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

2011 DEPRECIATION AND AMORTIZATION REPORT

GEORGIA SPINE & NEUROSURGEY CENTER, LL

SCHEDULE C- 1

Asset No.	Description	Date Acquired	Method	Life	C o 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
39	ART/DECOR ITEMS	12/16/08	200DE	7.00		MQ17	2,085.				2,085.	1,059.		293.	1,352.
40	ART/DECOR ITEMS	12/16/08	200DE	7.00		MQ17	1,254.				1,254.	637.		176.	813.
41	OFFICE EXPO (32 GUEST CHAIRS, 10 STACK	11/01/08	200DE	7.00		MQ17	16,252.				16,252.	8,256.		2,285.	10,541.
42	LEASEHOLD IMPROVEMENTS	10/20/08	SL	15.00		MQ17	4,555.			2,278.	2,277.	323.		152.	475.
43	HP LP 1965 COMPUTER W/MONITOR	08/04/09	200DE	5.00		MQ17	1,609.				1,609.	788.		328.	1,116.
44	AUREUS COMPUTER(4 COMPUTERS/MONITORS/WIDESCREE	11/01/08	200DE	5.00		MQ17	21,246.				21,246.	13,980.		2,906.	16,886.
45	AUREUS COMPUTER EQUIP (2 APPLES, ACCER WIDESCREEEN, HDD,	11/14/08	200DE	5.00		MQ17	9,442.				9,442.	6,213.		1,292.	7,505.
46	NEW PRINTER	03/31/09	200DE	5.00		MQ17	928.				928.	566.		145.	711.
47	SCANNERS	07/20/09	200DE	5.00		MQ17	1,113.				1,113.	545.		227.	772.
48	ECLINICAL WORKS	10/15/09	200DE	5.00		MQ17	6,500.				6,500.	2,795.		1,482.	4,277.
49	TRANSCRIPTION INTERFACE	06/25/10	200DE	5.00		HY17	1,585.		1,585.		0.			0.	0.
50	MULTI TECH FAXFINDER 230 2 LINE FAX SERVER	09/17/10	200DE	5.00		HY17	8,000.		8,000.		0.			0.	0.
	NERVE CONDUCTION VELOCITY MACHINE	03/19/10	200DE	5.00		HY17	884.		884.		0.			0.	0.
51	FRONT DESK SCNNER	12/15/10	200DE	5.00		HY17	7,821.		7,821.		0.			0.	0.
52	DELL SERVER	10/20/03	SL	3.00		HY16	769.				769.	769.		0.	769.
53	DRAGON MEDICAL SUITE 7.0	10/20/03	200DE	7.00		MQ17	2,215.				2,215.	2,215.		0.	2,215.
54	OFFICE FURNITURE														
	TOTAL SCH C DEPRECIATION						273,317.		56,531.	59,768.	157,018.	74,045.		15,417.	89,462.

128111
05-01-11

(D) - Asset disposed

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

**SCHEDULE D
(Form 1040)**Department of the Treasury
Internal Revenue Service (99)**Capital Gains and Losses**

OMB No. 1545-0074

2011Attachment
Sequence No. **12**▶ Attach to Form 1040 or Form 1040NR. ▶ See Instructions for Schedule D (Form 1040).
▶ Use Form 8949 to list your transactions for lines 1, 2, 3, 8, 9, and 10.

Name(s) shown on return

Your social security number

KAVEH & MARGARET K. KHAJAVI**157 | 50 | 7100****Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less**Complete Form 8949 before completing line 1, 2, or 3.
This form may be easier to complete if you round off
cents to whole dollars.

	(e) Sales price from Form(s) 8949, line 2, column (e)	(f) Cost or other basis from Form(s) 8949, line 2, column (f)	(g) Adjustments to gain or loss from Form(s) 8949, line 2, column (g)	(h) Gain or (loss) Combine columns (e), (f), and (g)
1 Short-term totals from all Forms 8949 with box A checked in Part I		()		
2 Short-term totals from all Forms 8949 with box B checked in Part I		()		
3 Short-term totals from all Forms 8949 with box C checked in Part I		()		
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824			4	
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1			5	
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions			6 ()	
7 Net short-term capital gain or (loss). Combine lines 1 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			7	

Part II Long-Term Capital Gains and Losses - Assets Held More Than One YearComplete Form 8949 before completing line 8, 9, or 10.
This form may be easier to complete if you round off
cents to whole dollars.

	(e) Sales price from Form(s) 8949, line 4, column (e)	(f) Cost or other basis from Form(s) 8949, line 4, column (f)	(g) Adjustments to gain or loss from Form(s) 8949, line 4, column (g)	(h) Gain or (loss) Combine columns (e), (f), and (g)
8 Long-term totals from all Forms 8949 with box A checked in Part II		()		
9 Long-term totals from all Forms 8949 with box B checked in Part II		()		
10 Long-term totals from all Forms 8949 with box C checked in Part II		()		
11 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			11	
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1			12	
13 Capital gain distributions SEE STATEMENT 16			13	536.
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions			14 (4,916.)
15 Net long-term capital gain or (loss). Combine lines 8 through 14 in column (h). Then go to Part III on page 2			15	<4,380.>

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

Schedule D (Form 1040) 2011

Part III Summary

16 Combine lines 7 and 15 and enter the result <ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22. 	16 <u><4,380.></u>
17 Are lines 15 and 16 both gains? <input type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.	
18 Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet in the instructions ►	18
19 Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet in the instructions ►	19
20 Are lines 18 and 19 both zero or blank? <input type="checkbox"/> Yes. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). Do not complete lines 21 and 22 below. <input type="checkbox"/> No. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the Schedule D Tax Worksheet in the instructions. Do not complete lines 21 and 22 below.	
21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of: <ul style="list-style-type: none"> • The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500) } <u>SEE STATEMENT 17</u> <p>Note. When figuring which amount is smaller, treat both amounts as positive numbers.</p>	21 (<u>3,000.</u>)
22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? <input checked="" type="checkbox"/> Yes. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). <input type="checkbox"/> No. Complete the rest of Form 1040 or Form 1040NR.	

Schedule D (Form 1040) 2011

Qualified Dividends and Capital Gain Tax Worksheet - Line 44

Keep for Your Records

Name(s) shown on return KAVEH & MARGARET K. KHAJAVI	Your SSN 157-50-7100
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Before you begin: ✓ See the instructions for line 44 to see if you can use this worksheet to figure your tax.

✓ If you do not have to file Schedule D and you received capital gain distributions, be sure you checked the box on line 13 of Form 1040.

1. Enter the amount from Form 1040, line 43. However, if you are filing Form 2555 or 2555-EZ (relating to foreign earned income), enter the amount from line 3 of the Foreign Earned Income Tax Worksheet	1. <u>869,331.</u>
2. Enter the amount from Form 1040, line 9b* 2.	<u>2,897.</u>
3. Are you filing Schedule D?*	
<input checked="" type="checkbox"/> Yes. Enter the smaller of line 15 or 16 of Schedule D. If either line 15 or line 16 is blank or a loss, enter -0-	3. <u>0.</u>
<input type="checkbox"/> No. Enter the amount from Form 1040, line 13	
4. Add lines 2 and 3 4.	<u>2,897.</u>
5. If filing Form 4952 (used to figure investment interest expense deduction), enter any amount from line 4g of that form. Otherwise, enter -0- ... 5.	<u>0.</u>
6. Subtract line 5 from line 4. If zero or less, enter -0- 6.	<u>2,897.</u>
7. Subtract line 6 from line 1. If zero or less, enter -0- 7.	<u>866,434.</u>
8. Enter:	
\$34,500 if single or married filing separately,	
\$69,000 if married filing jointly or qualifying widow(er),	
\$46,250 if head of household.	8. <u>69,000.</u>
9. Enter the smaller of line 1 or line 8 9.	<u>69,000.</u>
10. Enter the smaller of line 7 or line 9 10.	<u>69,000.</u>
11. Subtract line 10 from line 9. This amount is taxed at 0% 11.	<u>0.</u>
12. Enter the smaller of line 1 or line 6 12.	<u>2,897.</u>
13. Enter the amount from line 11 13.	<u>0.</u>
14. Subtract line 13 from line 12 14.	<u>2,897.</u>
15. Multiply line 14 by 15% (.15) 15.	<u>435.</u>
16. Figure the tax on the amount on line 7. If the amount on line 7 is less than \$100,000, use the Tax Table to figure this tax. If the amount on line 7 is \$100,000 or more, use the Tax Computation Worksheet 16.	<u>273,123.</u>
17. Add lines 15 and 16 17.	<u>273,558.</u>
18. 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 this tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet 18.	<u>274,137.</u>
19. Tax on all taxable income. Enter the smaller of line 17 or line 18. Also include this amount on Form 1040, line 44. If you are filing Form 2555 or 2555-EZ, do not enter this amount on Form 1040, line 44. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet 19.	<u>273,558.</u>

* If you are filing Form 2555 or 2555-EZ, 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 (99)

Supplemental Income and Loss

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

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

▶ See separate instructions.

OMB No. 1545-0074

2011

Attachment
Sequence No. **13**

Name(s) shown on return

Your social security number

KAVEH & MARGARET K. KHAJAVI

157-50-7100

A Did you make any payments in 2011 that would require you to file Form(s) 1099? (see instructions)

☐ Yes ☒ No

B If "Yes," did you or will you file all required Forms 1099?

☐ Yes ☐ No

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

Caution. For each rental property listed on line 1, check the box in the last column only if you owned that property as a member of a qualified joint venture (QJV) reporting income not subject to self-employment tax.

1	Physical address of each property-street, city, state, ZIP	Type-from list below	2	For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions.	Fair Rental Days	Personal Use Days	QJV
A	1239 N. HIGHLAND	1	A	365			
B			B				
C			C				

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
3a Merchant card and third party payments. For 2011, enter -0-	3a	0.		
b Payments not reported to you on line 3a	3b	39,200.		
4 Total not including amounts on line 3a that are not income (see instructions)	4	39,200.		

Expenses:

5 Advertising	5			
6 Auto and travel (see instructions)	6			
7 Cleaning and maintenance	7	5,870.		
8 Commissions	8			
9 Insurance	9			
10 Legal and other professional fees	10			
11 Management fees	11			
12 Mortgage interest paid to banks, etc. (see instructions)	12	12,945.		
13 Other interest	13			
14 Repairs	14			
15 Supplies	15			
16 Taxes	16	9,548.		
17 Utilities	17			
18 Depreciation expense or depletion	18			
19 Other (list) ▶	19			
20 Total expenses. Add lines 5 through 19	20	28,363.		
21 Subtract line 20 from line 4. If result is a (loss), see instructions to find out if you must file Form 6198	21	10,837.		
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	10,837.		

23a Total of all amounts reported on line 3a for all rental properties	23a	
b Total of all amounts reported on line 3a for all royalty properties	23b	
c Total of all amounts reported on line 4 for all rental properties	23c	39,200.
d Total of all amounts reported on line 4 for all royalty properties	23d	
e Total of all amounts reported on line 12 for all properties	23e	12,945.
f Total of all amounts reported on line 18 for all properties	23f	
g Total of all amounts reported on line 20 for all properties	23g	28,363.

24 Income. Add positive amounts shown on line 21. Do not include any losses	24	10,837.
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25	10,837.
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	26	0.

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

Your social security number

KAVEH & MARGARET K. KHAJAVI**157-50-7100**

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 from an at-risk activity for which any amount is not at risk, you must check column (e) 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? ☐ Yes ☒ No
If you answered "Yes," see instructions before completing this section.

28	(a) Name	(b) Enter P for partnership, S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
A	LOBOTOMY BOYS LLC	P		27-0301554	
B					
C					
D					

Passive Income and Loss		Nonpassive Income and Loss		
(f) Passive loss allowed (attach Form 8582 if required)	(g) Passive income from Schedule K-1	(h) Nonpassive loss from Schedule K-1	(i) Section 179 expense deduction from Form 4562	(j) Nonpassive income from Schedule K-1
A 0.				
B				
C				
D				
29a Totals				
b Totals				
30 Add columns (g) and (j) of line 29a			30	
31 Add columns (f), (h), and (i) of line 29b			31	()
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31. Enter the result here and include in the total on line 41 below			32	

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. Enter the result here and include in the total on line 41 below				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

40 Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40	
41 Total income or (loss). Combine lines 28, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18	41	0.
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 1120S), box 17, code U; and Schedule K-1 (Form 1041), line 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 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

INCOME FROM PASSTHROUGH STATEMENT, PAGE 1

2011

SCHEDULE E

Name KAVEH KHAJAVI SSN/EIN 157-50-7100
 Passthrough LOBOTOMY BOYS LLC - LOBOTOMY BOYS LLC ID 27-0301554 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
SCHEDULE E, PAGE 2								
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)						80.	80.	
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)						80.	80.	
FORM 4797								
Section 1231 gain (loss)								
Section 179 recapture on disposition								
SCHEDULE D								
Net short-term cap. gain (loss)								
Net long-term cap. gain (loss)								
Section 1256 contracts & straddles								
FORM 4952								
Investment interest expense - Sch. A								
Other net investment income								
ITEMIZED DEDUCTIONS								
Charitable contributions								
Deductions related to portfolio income								
Other								

INCOME FROM PASSTHROUGH STATEMENT, PAGE 2

SCHEDULE E

Name KAVEH KHAJAVI SSN/EIN 157-50-7100
 Passthrough LOBOTOMY BOYS LLC - LOBOTOMY BOYS LLC ID 27-0301554 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
INTEREST AND DIVIDENDS								
Interest income								
Interest from U.S. bonds								
Ordinary dividends								
Qualified dividends								
Tax-exempt interest income								
FORM 6251								
Depreciation adjustment after 12/31/86								
Adjusted gain or loss								
Beneficiary's AMT adjustment								
Depletion (other than oil)								
Other								
MISCELLANEOUS								
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								
Qualified production activities income								
Passthrough adjustment to Form 1040								
Penalty on early withdrawal of savings								
NOL								
Other taxes/recapture of credits								
Credits								
Casualty and theft loss								

SCHEDULE SE
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Self-Employment Tax

▶ **Attach to Form 1040 or Form 1040NR.** ▶ **See separate instructions.**

OMB No. 1545-0074

2011

Attachment
Sequence No. **17**

Name of person with self-employment income (as shown on Form 1040)

Social security number of
person with self-employment
income ▶

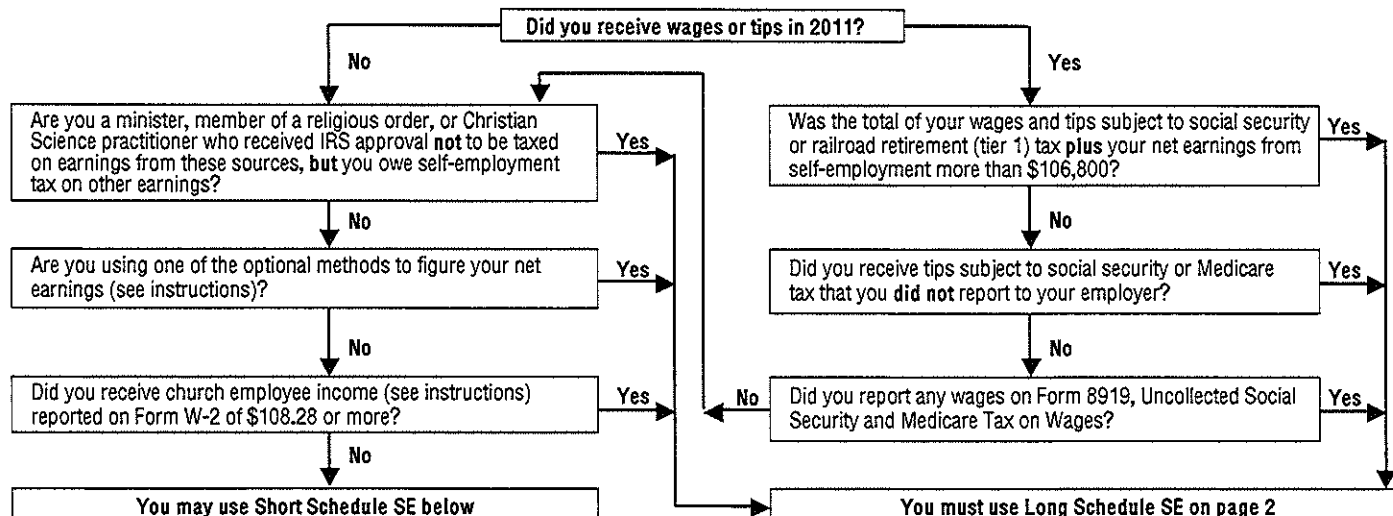
157 50 7100

KAVEH KHAJAVI

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

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

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



Section A-Short Schedule SE. Caution. Read above to see if you can use Short Schedule SE.

1a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a	
b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Y	1b	
2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report STMT 18	2	1,134,011.
3 Combine lines 1a, 1b, and 2	3	1,134,011.
4 Multiply line 3 by 92.35% (.9235). If less than \$400, you do not owe self-employment tax; do not file this schedule unless you have an amount on line 1b	4	1,047,259.
5 Self-employment tax. If the amount on line 4 is: • \$106,800 or less, multiply line 4 by 13.3% (.133). Enter the result here and on Form 1040, line 56, or Form 1040NR, line 54 • More than \$106,800, multiply line 4 by 2.9% (.029). Then, add \$11,107.20 to the result. Enter the total here and on Form 1040, line 56, or Form 1040NR, line 54	5	41,478.
6 Deduction for employer-equivalent portion of self-employment tax. If the amount on line 5 is: • \$14,204.40 or less, multiply line 5 by 57.51% (.5751) • More than \$14,204.40, multiply line 5 by 50% (.50) and add \$1,067 to the result. Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27	6	21,806.

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

Schedule SE (Form 1040) 2011

Foreign Tax Credit

(Individual, Estate, or Trust)
▶ Attach to Form 1040, 1040NR, 1041, or 990-T.

OMB No. 1545-0121

2011

Attachment
Sequence No. **19**

Name

Identifying number as shown on page 1 of your tax return

KAVEH & MARGARET K. KHAJAVI

157-50-7100

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

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

f Resident of (name of country) ▶ **UNITED STATES**

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

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

	Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
	A	B	C	
g Enter the name of the foreign country or U.S. possession OC				
1a Gross income from sources within country shown above and of the type checked above:	357.			1a 357.
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) <input type="checkbox"/>				
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	105,629.			
b Other deductions (attach statement)				
c Add lines 3a and 3b	105,629.			
d Gross foreign source income	718.			
e Gross income from all sources	2,556,897.			
f Divide line 3d by line 3e	.000281			
g Multiply line 3c by line 3f	30.			
4 Pro rata share of interest expense:				
a Home mortgage interest (use worksheet on page 14 of the instructions)				
b Other interest expense				
5 Losses from foreign sources				
6 Add lines 2, 3g, 4a, 4b, and 5	30.			6 30.
7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2				7 327.

Part II Foreign Taxes Paid or Accrued

Country	Credit is claimed for taxes (you must check one) (h) <input checked="" type="checkbox"/> Paid (i) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued									
		In foreign currency				In U.S. dollars					
		Taxes withheld at source on:				Taxes withheld at source on:					
		(j) Date paid or accrued	(k) Dividends	(l) Rents and royalties	(m) Interest	(n) Other foreign taxes paid or accrued	(o) Dividends	(p) Rents and royalties	(q) Interest	(r) Other foreign taxes paid or accrued	(s) Total foreign taxes paid or accrued (add cols. (o) through (r))
A						160.					160.
B											
C											
8 Add lines A through C, column (s). Enter the total here and on line 9, page 2											8 160.

LHA For Paperwork Reduction Act Notice, see instructions.

Form **1116** (2011)

Part III Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	9	160.
10	Carryback or carryover (attach detailed computation) SEE STATEMENT 21	10	64.
11	Add lines 9 and 10	11	224.
12	Reduction in foreign taxes	12	
13	Taxes reclassified under high tax kickout	13	
14	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit	14	224.
15	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I	15	327.
16	Adjustments to line 15	16	
17	Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 22. However, if you are filing more than one Form 1116, you must complete line 20.)	17	327.
18	Individuals: Enter the amount from Form 1040, line 41, or Form 1040NR, line 39. Estates and trusts: Enter your taxable income without the deduction for your exemption SEE STATEMENT 20	18	889,876.
19	Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions. Divide line 17 by line 18. If line 17 is more than line 18, enter "1"	19	.000367
20	Individuals: Enter the amount from Form 1040, line 44. If you are a nonresident alien, enter the amount from Form 1040NR, line 42. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37 Caution: If you are completing line 20 for separate category (lump-sum distributions), see instructions.	20	273,558.
21	Multiply line 20 by line 19 (maximum amount of credit)	21	100.
22	Enter the smaller of line 14 or line 21. If this is the only Form 1116 you are filing, skip lines 23 through 27 and enter this amount on line 28. Otherwise, complete the appropriate line in Part IV	22	100.

Part IV Summary of Credits From Separate Parts III

23	Credit for taxes on passive category income	23	
24	Credit for taxes on general category income	24	
25	Credit for taxes on certain income re-sourced by treaty	25	
26	Credit for taxes on lump-sum distributions	26	
27	Add lines 23 through 26	27	
28	Enter the smaller of line 20 or line 27	28	100.
29	Reduction of credit for international boycott operations	29	
30	Subtract line 29 from line 28. This is your foreign tax credit . Enter here and on Form 1040, line 47; Form 1040NR, line 45; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a	30	100.

Form 1116 (2011)

Alternative Minimum Tax - Individuals

OMB No. 1545-0074

2011

Attachment
Sequence No. **32**

▶ Attach to Form 1040 or Form 1040NR.

Name(s) shown on Form 1040 or Form 1040NR

Your social security number

KAVEH & MARGARET K. KHAJAVI

157 50 7100

Part I Alternative Minimum Taxable Income

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.)	1	891,531.
2	Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, OR 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0-	2	
3	Taxes from Schedule A (Form 1040), line 9	3	105,629.
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line	4	
5	Miscellaneous deductions from Schedule A (Form 1040), line 27	5	
6	Skip this line. It is reserved for future use	6	
7	Tax refund from Form 1040, line 10 or line 21	7	
8	Investment interest expense (difference between regular tax and AMT)	8	
9	Depletion (difference between regular tax and AMT)	9	
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	
11	Alternative tax net operating loss deduction	11	
12	Interest from specified private activity bonds exempt from the regular tax SEE STATEMENT 22	12	48.
13	Qualified small business stock (7% of gain excluded under section 1202)	13	
14	Exercise of incentive stock options (excess of AMT income over regular tax income)	14	
15	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	15	
16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	16	
17	Disposition of property (difference between AMT and regular tax gain or loss)	17	
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT) STMT 23	18	-1,103.
19	Passive activities (difference between AMT and regular tax income or loss)	19	0.
20	Loss limitations (difference between AMT and regular tax income or loss)	20	
21	Circulation costs (difference between regular tax and AMT)	21	
22	Long-term contracts (difference between AMT and regular tax income)	22	
23	Mining costs (difference between regular tax and AMT)	23	
24	Research and experimental costs (difference between regular tax and AMT)	24	
25	Income from certain installment sales before January 1, 1987	25	
26	Intangible drilling costs preference	26	
27	Other adjustments, including income-based related adjustments	27	
28	Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$223,900, see instructions.)	28	996,105.

Part II Alternative Minimum Tax (AMT)

29	Exemption. (If you were under age 24 at the end of 2011, see instructions.) IF your filing status is ... AND line 28 is not over ... THEN enter on line 29 ... Single or head of household \$112,500 \$48,450 Married filing jointly or qualifying widow(er) 150,000 74,450 Married filing separately 75,000 37,225 If line 28 is over the amount shown above for your filing status, see instructions.	29	0.
30	Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 31, 33, and 35, and go to line 34	30	996,105.
31	• If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; 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 page 2 and enter the amount from line 54 here. • All others: If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.	31	275,033.
32	Alternative minimum tax foreign tax credit (see instructions)	32	117.
33	Tentative minimum tax. Subtract line 32 from line 31	33	274,916.
34	Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 47). If you used Sch J to figure your tax, the amount from line 44 of Form 1040 must be refigured without using Sch J	34	273,458.
35	AMT. Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45	35	1,458.

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

Form 6251 (2011)

Part III Tax Computation Using Maximum Capital Gains Rates

Complete Part III only if you are required to do so by line 31 or by the Foreign Earned Income Tax Worksheet in the instructions.

36 Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions for this line	36	996,105.
37 Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, 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, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	37	2,897.
38 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 or 2555-EZ, see instructions for the amount to enter	38	
39 If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the smaller 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 or 2555-EZ, see instructions for the amount to enter	39	2,897.
40 Enter the smaller of line 36 or line 39	40	2,897.
41 Subtract line 40 from line 36	41	993,208.
42 If line 41 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result	42	274,598.
43 Enter: • \$69,000 if married filing jointly or qualifying widow(er), • \$34,500 if single or married filing separately, or • \$46,250 if head of household.	43	69,000.
44 Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter -0-	44	866,434.
45 Subtract line 44 from line 43. If zero or less, enter -0-	45	0.
46 Enter the smaller of line 36 or line 37	46	2,897.
47 Enter the smaller of line 45 or line 46	47	
48 Subtract line 47 from line 46	48	2,897.
49 Multiply line 48 by 15% (.15)	49	435.
If line 38 is zero or blank, skip lines 50 and 51 and go to line 52. Otherwise, go to line 50.		
50 Subtract line 46 from line 40	50	
51 Multiply line 50 by 25% (.25)	51	
52 Add lines 42, 49, and 51	52	275,033.
53 If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result	53	275,409.
54 Enter the smaller of line 52 or line 53 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 31. Instead, enter it on line 4 of the worksheet in the instructions for line 31	54	275,033.

Form 6251 (2011)

ALTERNATIVE MINIMUM TAX DEPRECIATION REPORT

Asset No.	Description	Date Acquired	AMT Method	AMT Life	AMT Cost Or Basis	AMT Accumulated	Regular Depreciation	AMT Depreciation	AMT Adjustment
	GEORGIA SPINE & NEUROSURGEY CENTER, LLC								
1	ITC TELEPHONE NETWORK	103103150DB			1,000.	1,000.	0.	0.	0.
2	ITC TELEPHONE SYSTEM	103103150DB			4,721.	4,721.	0.	0.	0.
	OFFICE FURNITURE-OFFICE								
4	LIQUIDATORS	102403150DB			4,785.	4,785.	0.	0.	0.
5	MEDICAL EQUIPMENT	102303150DB			1,930.	1,930.	0.	0.	0.
6	BRITESTAR ILLUMINATOR	102003150DB			2,461.	2,461.	0.	0.	0.
8	19 INCH MONITOR	011604150DB			584.	0.	0.	0.	0.
9	ERIN'S LAPTOP	011604150DB			2,077.	0.	0.	0.	0.
10	DICTA MOUSE	011604150DB			188.	0.	0.	0.	0.
11	DATA EXCHANGE PORT	031104150DB			69.	0.	0.	0.	0.
12	DRAGON HEADSET	031104150DB			53.	0.	0.	0.	0.
	PATIENT LOBBY FURNITURE -								
13	LESLIE BLOCKMON	030504150DB			548.	0.	0.	0.	0.
	BILLING OFFICE FURNITURE -								
14	OFFICE LIQUIDATORS	042004150DB			1,177.	0.	0.	0.	0.
15	COMPUTER - STACEY LAMBETH	082504150DB			1,000.	0.	0.	0.	0.
	DELL LATITUDE D820 LAPTOP FOR								
16	DR. KHAJAVI	060906150DB			3,362.	0.	0.	0.	0.
17	DESKTOP	103106150DB			720.	0.	0.	0.	0.
18	SERVER	103106150DB			2,162.	0.	0.	0.	0.
19	SONY VAIO MICRO COMPUTER	120406150DB			1,450.	0.	0.	0.	0.
20	VOICEMAIL MODULE	122206150DB			1,654.	0.	0.	0.	0.
21	UPFRONT LICENSE - SOFTWARE	010107SL			8,025.	0.	0.	0.	0.
22	HP2840 LASERJET PRINTER	022007150DB			969.	0.	0.	0.	0.
23	CARD SCANNER	022607150DB			517.	0.	0.	0.	0.
24	PALM TREO	061507150DB			661.	0.	0.	0.	0.
25	ALTER VIEWER	040207SL			5,000.	0.	0.	0.	0.
	BAL ON LICENSE FEE ECLINICAL								
26	WORK EMR	022207SL			8,025.	0.	0.	0.	0.
	NEW SERVER (DYNAMIC								
27	TECHNOLOGIES)	020608150DB		5.00	1,605.	1,041.	177.	265.	-88.
28	INTEL CORE DUO HP7500	032108150DB		5.00	1,476.	958.	162.	244.	-82.

ALTERNATIVE MINIMUM TAX DEPRECIATION REPORT

Asset No.	Description	Date Acquired	AMT Method	AMT Life	AMT Cost Or Basis	AMT Accumulated	Regular Depreciation	AMT Depreciation	AMT Adjustment
29	LAPTOP & DESKTOP	040108	150DB	5.00	6,340.	3,816.	721.	1,063.	-342.
30	INTEL CORE 2 DUO PC-GULLICK	071808	150DB	5.00	1,503.	849.	184.	249.	-65.
	CORE 2 DUO T8100-GULLICK								
31	LAPTOP	081908	150DB	5.00	2,386.	1,348.	292.	395.	-103.
32	QUAD CORE 2.4 GHZ-KAJAVI	082608	150DB	5.00	1,657.	936.	203.	275.	-72.
33	SUITE 110 RENOVATIONS	100108	SL	15.00	105,395.	7,465.	3,513.	3,513.	0.
34	CABLE TV ROUGH IN	100108	SL	15.00	4,105.	291.	137.	137.	0.
35	SOFA'S FOR OFFICE	121608	150DB	7.00	837.	334.	117.	108.	9.
36	TABLES, LAMPS AND FRAMING	121608	150DB	7.00	2,024.	808.	285.	261.	24.
37	TABLES FOR NEW OFFICE	121908	150DB	7.00	1,116.	446.	157.	144.	13.
38	ARCHITECTURAL FEE/RENOVATIONS	102108	SL	15.00	5,477.	388.	183.	183.	0.
39	ART/DECOR ITEMS	121608	150DB	7.00	2,085.	833.	293.	268.	25.
40	ART/DECOR ITEMS	121608	150DB	7.00	1,254.	501.	176.	161.	15.
	OFFICE EXPO (32 GUEST								
41	CHAIRS, 10 STACK	110108	150DB	7.00	16,252.	6,487.	2,285.	2,093.	192.
42	LEASEHOLD IMPROVEMENTS	102008	SL	15.00	4,555.	323.	152.	152.	0.
43	HP LP 1965 COMPUTER W/MONITOR	080409	150DB	5.00	1,609.	609.	328.	300.	28.
	AUREUS COMPUTER(4								
44	COMPUTERS/MONITORS/WIDESCREEN	110108	150DB	5.00	21,246.	11,226.	2,906.	3,485.	-579.
	AUREUS COMPUTER EQUIP (2								
45	APPLES, ACCER WIDESCREEN	111408	150DB	5.00	9,442.	4,989.	1,292.	1,549.	-257.
46	NEW PRINTER	033109	150DB	5.00	928.	449.	145.	153.	-8.
47	SCANNERS	072009	150DB	5.00	1,113.	421.	227.	208.	19.
	CLINICAL WORKS TRANSCRIPTION								
48	INTERFACE	101509	150DB	5.00	6,500.	2,121.	1,482.	1,314.	168.
	MULTI TECH FAXFINDER 230 2								
49	LINE FAX SERVER	062510	150DB		1,585.	0.	0.	0.	0.
	NERVE CONDUCTION VELOCITY								
50	MACHINE	091710	150DB		8,000.	0.	0.	0.	0.
51	FRONT DESK SCANNER	031910	150DB		884.	0.	0.	0.	0.
52	DELL SERVER	121510	150DB		7,821.	0.	0.	0.	0.
53	DRAGON MEDICAL SUITE 7.0	102003	SL		769.	769.	0.	0.	0.
54	OFFICE FURNITURE	102003	150DB		2,215.	2,215.	0.	0.	0.
	** SUBTOTAL **				273,317.	64,520.	15,417.	16,520.	-1,103.

ALTERNATIVE MINIMUM TAX DEPRECIATION REPORT

Asset No.	Description	Date Acquired	AMT Method	AMT Life	AMT Cost Or Basis	AMT Accumulated	Regular Depreciation	AMT Depreciation	AMT Adjustment
	*** GRAND TOTAL ***				273,317.	64,520.	15,417.	16,520.	-1,103.

ALTERNATIVE MINIMUM TAX
Foreign Tax Credit

(Individual, Estate, or Trust)

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

Name

Identifying number as shown on page 1 of your tax return

KAVEH & MARGARET K. KHAJAVI

157-50-7100

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

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

f Resident of (name of country) ▶ UNITED STATES

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

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

	Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
	A	B	C	
g Enter the name of the foreign country or U.S. possession ▶ OC				
1a Gross income from sources within country shown above and of the type checked above:	424.			1a 424.
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) ▶ <input type="checkbox"/>				
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				
b Other deductions (attach statement)				
c Add lines 3a and 3b				
d Gross foreign source income	718.			
e Gross income from all sources	2,556,945.			
f Divide line 3d by line 3e000281			
g Multiply line 3c by line 3f				
4 Pro rata share of interest expense:				
a Home mortgage interest (use worksheet on page 14 of 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 ▶				7 424.

Part II Foreign Taxes Paid or Accrued

Country	Credit is claimed for taxes (you must check one) (h) <input checked="" type="checkbox"/> Paid (i) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued								
		In foreign currency				In U.S. dollars				
		Taxes withheld at source on:			(n) Other foreign taxes paid or accrued	Taxes withheld at source on:			(r) Other foreign taxes paid or accrued	(s) Total foreign taxes paid or accrued (add cols. (o) through (r))
		(j) Date paid or accrued	(k) Dividends	(l) Rents and royalties		(m) Interest		(o) Dividends		
A						160.				160.
B										
C										
8 Add lines A through C, column (s). Enter the total here and on line 9, page 2 ▶										8 160.

LHA For Paperwork Reduction Act Notice, see instructions.

Form 1116 (2011)

ALTERNATIVE MINIMUM TAX

Form 1116 (2011) **KAVEH & MARGARET K. KHAJAVI**

157-50-7100 Page 2

Part III Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	9	160.
10	Carryback or carryover (attach detailed computation) SEE STATEMENT 25	10	41.
11	Add lines 9 and 10	11	201.
12	Reduction in foreign taxes	12	
13	Taxes reclassified under high tax kickout	13	
14	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit	14	201.
15	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I	15	424.
16	Adjustments to line 15	16	
17	Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 22. However, if you are filing more than one Form 1116, you must complete line 20.)	17	424.
18	Individuals: Enter the amount from Form 1040, line 41, or Form 1040NR, line 39. Estates and trusts: Enter your taxable income without the deduction for your exemption SEE STATEMENT 26	18	994,760.
19	Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions. Divide line 17 by line 18. If line 17 is more than line 18, enter "1"	19	.000426
20	Individuals: Enter the amount from Form 1040, line 44. If you are a nonresident alien, enter the amount from Form 1040NR, line 42. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37 Caution: If you are completing line 20 for separate category (lump-sum distributions), see instructions.	20	275,033.
21	Multiply line 20 by line 19 (maximum amount of credit)	21	117.
22	Enter the smaller of line 14 or line 21. If this is the only Form 1116 you are filing, skip lines 23 through 27 and enter this amount on line 28. Otherwise, complete the appropriate line in Part IV	22	117.

Part IV Summary of Credits From Separate Parts III

23	Credit for taxes on passive category income	23	
24	Credit for taxes on general category income	24	
25	Credit for taxes on certain income re-sourced by treaty	25	
26	Credit for taxes on lump-sum distributions	26	
27	Add lines 23 through 26	27	
28	Enter the smaller of line 20 or line 27	28	117.
29	Reduction of credit for international boycott operations	29	
30	Subtract line 29 from line 28. This is your foreign tax credit . Enter here and on Form 1040, line 47; Form 1040NR, line 45; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a	30	117.

Form 1116 (2011)

Nondeductible IRAs

▶ See separate instructions.

OMB No. 1545-0074

2011Attachment
Sequence No. **48**

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

Name. If married, file a separate form for each spouse required to file Form 8606. See instructions.

KAVEH KHAJAVI

Your social security number

157 50 7100**Fill in Your Address Only
If You Are Filing This
Form by Itself and Not
With Your Tax Return**

Home address (number and street, or P.O. box if mail is not delivered to your home)

Apt. no.

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

Part I Nondeductible Contributions to Traditional IRAs and Distributions From Traditional, SEP, and SIMPLE IRAs

Complete this part only if one or more of the following apply.

- You made nondeductible contributions to a traditional IRA for 2011.
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2011 and you made nondeductible contributions to a traditional IRA in 2011 or an earlier year. For this purpose, a distribution does not include a rollover, qualified charitable distribution, one-time distribution to fund an HSA, conversion, recharacterization, or return of certain contributions.
- You converted part, but not all, of your traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2011 (excluding any portion you recharacterized) and you made nondeductible contributions to a traditional IRA in 2011 or an earlier year.

1	Enter your nondeductible contributions to traditional IRAs for 2011, including those made for 2011 from January 1, 2012, through April 17, 2012 (see instructions)	1	5,000.
2	Enter your total basis in traditional IRAs (see instructions)	2	19,332.
3	Add lines 1 and 2	3	24,332.
<div style="border: 1px solid black; padding: 5px; display: inline-block;"> In 2011, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion? </div> <div style="display: inline-block; vertical-align: top; margin-left: 20px;"> <p>No → Enter the amount from line 3 on line 14. Do not complete the rest of Part I.</p> <p>Yes → Go to line 4.</p> </div>			
4	Enter those contributions included on line 1 that were made from January 1, 2012, through April 17, 2012	4	5,000.
5	Subtract line 4 from line 3	5	19,332.
6	Enter the value of all your traditional, SEP, and SIMPLE IRAs as of December 31, 2011, plus any outstanding rollovers (see instructions)	6	
7	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2011. Do not include rollovers, qualified charitable distributions, a one-time distribution to fund an HSA, conversions to a Roth IRA, certain returned contributions, or recharacterizations of traditional IRA contributions (see instructions)	7	
8	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2011. Do not include amounts converted that you later recharacterized (see instructions). Also enter this amount on line 16	8	
9	Add lines 6, 7, and 8	9	
10	Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.000 or more, enter "1.000"	10	x
11	Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth IRAs. Also enter this amount on line 17	11	
12	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA	12	
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions	13	5,000.
14	Subtract line 13 from line 3. This is your total basis in traditional IRAs for 2011 and earlier years	14	19,332.
15	Taxable amount. Subtract line 12 from line 7. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	15	
Note: You may be subject to an additional 10% tax on the amount on line 15 if you were under age 59 1/2 at the time of the distribution (see instructions).			

STATEMENT 27**Part II 2011 Conversions From Traditional, SEP, or SIMPLE IRAs to Roth IRAs**

Complete this part if you converted part or all of your traditional, SEP, and SIMPLE IRAs to a Roth IRA in 2011 (excluding any portion you recharacterized).

16	If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2011. Do not include amounts you later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2011 or 2012 (see instructions)	16	5,000.
17	If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see instructions)	17	5,000.
18	Taxable amount. Subtract line 17 from line 16. Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	18	0.

Part III Distributions From Roth IRAs

Complete this part only if you took a distribution from a Roth IRA in 2011. For this purpose, a distribution does not include a rollover, a qualified charitable distribution, a one-time distribution to fund an HSA, recharacterization, or return of certain contributions (see instructions).

19	Enter your total nonqualified distributions from Roth IRAs in 2011, including any qualified first-time homebuyer distributions and certain qualified distributions (see instructions)	19	
20	Qualified first-time homebuyer expenses (see instructions). Do not enter more than \$10,000	20	
21	Subtract line 20 from line 19. If zero or less, enter -0-, skip lines 22 through 24, and enter -0- on line 25	21	
22	Enter your basis in Roth IRA contributions (see instructions)	22	
23	Subtract line 22 from line 21. If zero or less, enter -0-, skip line 24, and enter -0- on line 25. If more than zero, you may be subject to an additional tax (see instructions)	23	
24	Enter your basis in conversions from traditional, SEP, and SIMPLE IRAs and rollovers from qualified retirement plans to a Roth IRA (see instructions)	24	
25	Subtract line 24 from line 23. If zero or less, enter -0- and see the Note below	25	
Note. If you completed lines 20a and 20b or 25a and 25b of your 2010 Form 8606, go to line 26 (see instructions). Otherwise, skip lines 26 through 35 and go to line 36.			
26	Enter the total of lines 20a, 20b, 25a, and 25b from your 2010 Form 8606. (If zero, see the note above)	26	
27	Enter the smaller of line 23 or line 24	27	
28	Enter the portion of line 24, if any, that was converted before 2010 (see instructions)	28	
29	Subtract line 28 from line 27	29	
30	Enter the amount, if any, from your 2010 Form 8606, line 33	30	
31	Subtract line 30 from line 26	31	
32	Enter the smaller of line 29 or line 31	32	
33	Enter the total of lines 20a and 25a from your 2010 Form 8606	33	
34	Add lines 32 and 33	34	
35	Enter the smaller of line 31 or line 34	35	
36	Taxable amount. Add lines 25 and 35. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	36	
Next. If the amount on line 26 is more than zero, complete lines 37 and 38 to refigure the amount you must include in your income in 2012; otherwise, skip lines 37 and 38.			
37	Add lines 30 and 35	37	
38	Amount subject to tax in 2012. Subtract line 37 from line 26. If you do not take a distribution in 2012 from a Roth IRA, enter this amount on the applicable line of your 2012 tax return	38	

Part IV Certain Distributions from Designated Roth Accounts

Complete this part only if you took a distribution from your designated Roth account in 2011 and, in 2010, you had an in-plan rollover to your designated Roth account and you completed lines 25a and 25b of your 2010 Form 8606 that you filed to report the in-plan rollover.

39	Enter the amount from box 10 of your 2011 Form 1099-R	39	
40	Enter the total of lines 25a and 25b from your 2010 Form 8606	40	
41	Enter the amount, if any, from line 3 of the Designated Roth Account Income Acceleration Worksheet in your 2010 Instructions for Form 8606	41	
42	Subtract line 41 from line 40	42	
43	Enter the smaller of line 39 or line 42	43	
44	Enter the amount from line 25a of your 2010 Form 8606	44	
45	Add lines 43 and 44	45	
46	Taxable amount. Enter the smaller of line 42 or line 45. Include this amount on Form 1040, line 16b; Form 1040A, line 12b; or Form 1040NR, line 17b	46	
47	Add lines 41 and 45	47	
48	Amount subject to tax in 2012. Subtract line 47 from line 40. Include this amount on the applicable line of your 2012 tax return	48	

Sign Here Only If You Are Filing This Form by Itself and Not With Your Tax Return

Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.



Your signature



Date

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed PTIN

Firm's name

Firm's EIN

Firm's address

Phone no.

Nondeductible IRAs

▶ See separate instructions.

OMB No. 1545-0074

2011Attachment
Sequence No. **48**

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

Name. If married, file a separate form for each spouse required to file Form 8606. See instructions.

MARGARET K. KHAJAVI

Your social security number

077 68 9591**Fill in Your Address Only
If You Are Filing This
Form by Itself and Not
With Your Tax Return**

Home address (number and street, or P.O. box if mail is not delivered to your home)

Apt. no.

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

Part I Nondeductible Contributions to Traditional IRAs and Distributions From Traditional, SEP, and SIMPLE IRAs

Complete this part only if one or more of the following apply.

- You made nondeductible contributions to a traditional IRA for 2011.
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2011 and you made nondeductible contributions to a traditional IRA in 2011 or an earlier year. For this purpose, a distribution does not include a rollover, qualified charitable distribution, one-time distribution to fund an HSA, conversion, recharacterization, or return of certain contributions.
- You converted part, but not all, of your traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2011 (excluding any portion you recharacterized) and you made nondeductible contributions to a traditional IRA in 2011 or an earlier year.

1	Enter your nondeductible contributions to traditional IRAs for 2011, including those made for 2011 from January 1, 2012, through April 17, 2012 (see instructions)	1	5,000.
2	Enter your total basis in traditional IRAs (see instructions)	2	14,875.
3	Add lines 1 and 2	3	19,875.
<div style="border: 1px solid black; padding: 5px; display: inline-block;"> In 2011, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion? </div> <div style="display: inline-block; vertical-align: top; margin-left: 20px;"> <p>No → Enter the amount from line 3 on line 14. Do not complete the rest of Part I.</p> <p>Yes → Go to line 4.</p> </div>			
4	Enter those contributions included on line 1 that were made from January 1, 2012, through April 17, 2012	4	5,000.
5	Subtract line 4 from line 3	5	14,875.
6	Enter the value of all your traditional, SEP, and SIMPLE IRAs as of December 31, 2011, plus any outstanding rollovers (see instructions)	6	
7	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2011. Do not include rollovers, qualified charitable distributions, a one-time distribution to fund an HSA, conversions to a Roth IRA, certain returned contributions, or recharacterizations of traditional IRA contributions (see instructions)	7	
8	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2011. Do not include amounts converted that you later recharacterized (see instructions). Also enter this amount on line 16	8	
9	Add lines 6, 7, and 8	9	
10	Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.000 or more, enter "1.000"	10	x
11	Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth IRAs. Also enter this amount on line 17	11	
12	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA	12	
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions	13	5,000.
14	Subtract line 13 from line 3. This is your total basis in traditional IRAs for 2011 and earlier years	14	14,875.
15	Taxable amount. Subtract line 12 from line 7. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	15	
Note: You may be subject to an additional 10% tax on the amount on line 15 if you were under age 59 1/2 at the time of the distribution (see instructions).			

STATEMENT 28**Part II 2011 Conversions From Traditional, SEP, or SIMPLE IRAs to Roth IRAs**

Complete this part if you converted part or all of your traditional, SEP, and SIMPLE IRAs to a Roth IRA in 2011 (excluding any portion you recharacterized).

16	If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2011. Do not include amounts you later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2011 or 2012 (see instructions)	16	5,000.
17	If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see instructions)	17	5,000.
18	Taxable amount. Subtract line 17 from line 16. Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	18	0.

Part III Distributions From Roth IRAs

Complete this part only if you took a distribution from a Roth IRA in 2011. For this purpose, a distribution does not include a rollover, a qualified charitable distribution, a one-time distribution to fund an HSA, recharacterization, or return of certain contributions (see instructions).

19	Enter your total nonqualified distributions from Roth IRAs in 2011, including any qualified first-time homebuyer distributions and certain qualified distributions (see instructions)	19	
20	Qualified first-time homebuyer expenses (see instructions). Do not enter more than \$10,000	20	
21	Subtract line 20 from line 19. If zero or less, enter -0-, skip lines 22 through 24, and enter -0- on line 25	21	
22	Enter your basis in Roth IRA contributions (see instructions)	22	
23	Subtract line 22 from line 21. If zero or less, enter -0-, skip line 24, and enter -0- on line 25. If more than zero, you may be subject to an additional tax (see instructions)	23	
24	Enter your basis in conversions from traditional, SEP, and SIMPLE IRAs and rollovers from qualified retirement plans to a Roth IRA (see instructions)	24	
25	Subtract line 24 from line 23. If zero or less, enter -0- and see the Note below	25	
Note. If you completed lines 20a and 20b or 25a and 25b of your 2010 Form 8606, go to line 26 (see instructions). Otherwise, skip lines 26 through 35 and go to line 36.			
26	Enter the total of lines 20a, 20b, 25a, and 25b from your 2010 Form 8606. (If zero, see the note above)	26	
27	Enter the smaller of line 23 or line 24	27	
28	Enter the portion of line 24, if any, that was converted before 2010 (see instructions)	28	
29	Subtract line 28 from line 27	29	
30	Enter the amount, if any, from your 2010 Form 8606, line 33	30	
31	Subtract line 30 from line 26	31	
32	Enter the smaller of line 29 or line 31	32	
33	Enter the total of lines 20a and 25a from your 2010 Form 8606	33	
34	Add lines 32 and 33	34	
35	Enter the smaller of line 31 or line 34	35	
36	Taxable amount. Add lines 25 and 35. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	36	
Next. If the amount on line 26 is more than zero, complete lines 37 and 38 to refigure the amount you must include in your income in 2012; otherwise, skip lines 37 and 38.			
37	Add lines 30 and 35	37	
38	Amount subject to tax in 2012. Subtract line 37 from line 26. If you do not take a distribution in 2012 from a Roth IRA, enter this amount on the applicable line of your 2012 tax return	38	

Part IV Certain Distributions from Designated Roth Accounts

Complete this part only if you took a distribution from your designated Roth account in 2011 and, in 2010, you had an in-plan rollover to your designated Roth account and you completed lines 25a and 25b of your 2010 Form 8606 that you filed to report the in-plan rollover.

39	Enter the amount from box 10 of your 2011 Form 1099-R	39	
40	Enter the total of lines 25a and 25b from your 2010 Form 8606	40	
41	Enter the amount, if any, from line 3 of the Designated Roth Account Income Acceleration Worksheet in your 2010 Instructions for Form 8606	41	
42	Subtract line 41 from line 40	42	
43	Enter the smaller of line 39 or line 42	43	
44	Enter the amount from line 25a of your 2010 Form 8606	44	
45	Add lines 43 and 44	45	
46	Taxable amount. Enter the smaller of line 42 or line 45. Include this amount on Form 1040, line 16b; Form 1040A, line 12b; or Form 1040NR, line 17b	46	
47	Add lines 41 and 45	47	
48	Amount subject to tax in 2012. Subtract line 47 from line 40. Include this amount on the applicable line of your 2012 tax return	48	

Sign Here Only If You Are Filing This Form by Itself and Not With Your Tax Return

Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.



Your signature



Date

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name	Firm's EIN		Phone no.	
	Firm's address				

Form **8801**Department of the Treasury
Internal Revenue Service (99)**Credit for Prior Year Minimum Tax -
Individuals, Estates, and Trusts**

▶ See separate instructions.

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

OMB No. 1545-1073

2011Attachment
Sequence No. **74**

Name(s) shown on return

Identifying number

KAVEH & MARGARET K. KHAJAVI**157-50-7100****Part I Net Minimum Tax on Exclusion Items**

1 Combine lines 1, 6, and 10 of your 2010 Form 6251. Estates and trusts, see instructions	1	383,234.
2 Enter adjustments and preferences treated as exclusion items (see instructions)	2	21,883.
3 Minimum tax credit net operating loss deduction (see instructions)	3	()
4 Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than \$219,900 and you were married filing separately for 2010, see instructions	4	405,117.
5 Enter: \$72,450 if married filing jointly or qualifying widow(er) for 2010; \$47,450 if single or head of household for 2010; or \$36,225 if married filing separately for 2010. Estates and trusts, enter \$22,500	5	72,450.
6 Enter: \$150,000 if married filing jointly or qualifying widow(er) for 2010; \$112,500 if single or head of household for 2010; or \$75,000 if married filing separately for 2010. Estates and trusts, enter \$75,000	6	150,000.
7 Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7	255,117.
8 Multiply line 7 by 25% (.25)	8	63,779.
9 Subtract line 8 from line 5. If zero or less, enter -0-. If under age 24 at the end of 2010, see instructions	9	8,671.
10 Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions	10	396,446.
11 • If for 2010 you filed Form 2555 or 2555-EZ, see instructions for the amount to enter. • If for 2010 you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 14a and 15, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 47 here. Form 1040NR filers, see instructions. • All others: If line 10 is \$175,000 or less (\$87,500 or less if married filing separately for 2010), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2010) from the result. Form 1040NR filers, see instructions.	11	107,216.
12 Minimum tax foreign tax credit on exclusion items (see instructions)	12	89.
13 Tentative minimum tax on exclusion items. Subtract line 12 from line 11	13	107,127.
14 Enter the amount from your 2010 Form 6251, line 34, or 2010 Form 1041, Schedule I, line 55	14	96,555.
15 Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0-	15	10,572.

LHA For Paperwork Reduction Act Notice, see instructions.

Form 8801 (2011)

Part II Current Year Nonrefundable and Refundable Credits and Carryforward to 2012

16 Enter the amount from your 2010 Form 6251, line 35, or 2010 Form 1041, Schedule I, line 56	16	11,322.
17 Enter the amount from line 15	17	10,572.
18 Subtract line 17 from line 16. If less than zero, enter as a negative amount	18	750.
19 2010 credit carryforward. Enter the amount from your 2010 Form 8801, line 28	19	1,319.
20 Enter your 2010 unallowed qualified electric vehicle credit (see instructions)	20	
21 Combine lines 18 through 20. If zero or less, stop here and see the instructions	21	2,069.
22 Enter your 2011 regular income tax liability minus allowable credits (see instructions)	22	273,458.
23 Enter the amount from your 2011 Form 6251, line 33, or 2011 Form 1041, Schedule I, line 54	23	274,916.
24 Subtract line 23 from line 22. If zero or less, enter -0-	24	0.
25 Current year nonrefundable credit. Enter the smaller of line 21 or line 24. Also enter this amount on your 2011 Form 1040, line 53 (check box b); Form 1040NR, line 50 (check box b); or Form 1041, Schedule G, line 2c	25	0.
26 Estates and trusts: Skip lines 26 and 27 and go to line 28. Individuals: Did you have a minimum tax credit carryforward to 2009 (on your 2008 Form 8801, line 31)? <input type="checkbox"/> No. Leave lines 26 and 27 blank and go to line 28. <input checked="" type="checkbox"/> Yes. Complete Part IV of Form 8801 to figure the amount to enter	26	0.
27 Is line 26 more than line 25? <input checked="" type="checkbox"/> No. Leave line 27 blank and go to line 28. <input type="checkbox"/> Yes. Subtract line 25 from line 26. This is your current year refundable credit . Enter the result here and on your 2011 Form 1040, line 71 (check box c), or Form 1040NR, line 67 (check box c)	27	
28 Credit carryforward to 2012. Subtract the larger of line 25 or line 26 from line 21. Keep a record of this amount because you may use it in future years	28	2,069.

Form 8801 (2011)

Part III Tax Computation Using Maximum Capital Gains Rates

Caution. If you did not complete the 2010 Qualified Dividends and Capital Gain Tax Worksheet, the 2010 Schedule D Tax Worksheet, or Part V of the 2010 Schedule D (Form 1041), see the instructions before completing this part.

29	Enter the amount from Form 8801, line 10. If you filed Form 2555 or 2555-EZ for 2010, enter the amount from line 3 of the worksheet in the instructions	29	396,446.
Caution. If for 2010 you filed Form 1040NR, 1041, 2555, or 2555-EZ, see the instructions before completing lines 30, 31, and 32.			
30	Enter the amount from line 6 of your 2010 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2010 Schedule D Tax Worksheet, or the amount from line 22 of the 2010 Schedule D (Form 1041), whichever applies*	30	2,226.
If you figured your 2010 tax using the 2010 Qualified Dividends and Capital Gain Tax Worksheet, skip line 31 and enter the amount from line 30 on line 32. Otherwise, go to line 31.			
31	Enter the amount from line 19 of your 2010 Schedule D (Form 1040), or line 14b, column (2), of the 2010 Schedule D (Form 1041)	31	
32	Add lines 30 and 31, and enter the smaller of that result or the amount from line 10 of your 2010 Schedule D Tax Worksheet	32	2,226.
33	Enter the smaller of line 29 or line 32	33	2,226.
34	Subtract line 33 from line 29	34	394,220.
35	If line 34 is \$175,000 or less (\$87,500 or less if married filing separately for 2010), multiply line 34 by 26% (.26). Otherwise, multiply line 34 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2010) from the result. Form 1040NR filers, see instructions	35	106,882.
36	Enter: <ul style="list-style-type: none"> • \$68,000 if married filing jointly or qualifying widow(er) for 2010, • \$34,000 if single or married filing separately for 2010, • \$45,550 if head of household for 2010, or • \$2,300 for an estate or trust. Form 1040NR filers, see instructions	36	68,000.
37	Enter the amount from line 7 of your 2010 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2010 Schedule D Tax Worksheet, or the amount from line 23 of the 2010 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 2010 Schedule D (Form 1041), enter -0-. Form 1040NR filers, see instructions	37	359,108.
38	Subtract line 37 from line 36. If zero or less, enter -0-	38	0.
39	Enter the smaller of line 29 or line 30	39	2,226.
40	Enter the smaller of line 38 or line 39	40	
41	Subtract line 40 from line 39	41	2,226.
42	Multiply line 41 by 15% (.15)	42	334.
If line 31 is zero or blank, skip lines 43 and 44 and go to line 45. Otherwise, go to line 43.			
43	Subtract line 39 from line 33	43	
44	Multiply line 43 by 25% (.25)	44	
45	Add lines 35, 42, and 44	45	107,216.
46	If line 29 is \$175,000 or less (\$87,500 or less if married filing separately for 2010), multiply line 29 by 26% (.26). Otherwise, multiply line 29 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2010) from the result. Form 1040NR filers, see instructions	46	107,505.
47	Enter the smaller of line 45 or line 46 here and on line 11. If you filed Form 2555 or 2555-EZ for 2010, do not enter this amount on line 11. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet in the instructions	47	107,216.

* The 2010 Qualified Dividends and Capital Gain Tax Worksheet is in the 2010 Instructions for Form 1040. The 2010 Schedule D Tax Worksheet is in the 2010 Instructions for Schedule D (Form 1040) (or the 2010 Instructions for Schedule D (Form 1041)).

Part IV Tentative Refundable Credit

48	Enter the amount from line 21	48	2,069.
49	Enter the total of lines 18 and 20 from your 2009 Form 8801. If zero or less, enter -0-	49	
50	Enter the total of lines 18 and 20 from your 2010 Form 8801. If zero or less, enter -0-	50	1,319.
51	Enter the total of lines 18 and 20 from your 2011 Form 8801. If zero or less, enter -0-	51	750.
52	Add lines 49 through 51	52	2,069.
53	Long-term unused minimum tax credit. Subtract line 52 from line 48 (if zero or less, enter -0- here and on line 26. Do not complete the rest of Part IV)	53	0.
54	Multiply line 53 by 50% (.50)	54	
55	Enter the amount from your 2010 Form 8801, line 57	55	
56	Enter the larger of line 54 or line 55	56	
57	Enter the smaller of line 53 or line 56. Enter the result here and on line 26	57	

Form 8801 (2011)

Foreign Tax Credit

(Individual, Estate, or Trust)
▶ Attach to Form 1040, 1040NR, 1041, or 990-T.

2010

Attachment
Sequence No. **19**

Name

KAVEH & MARGARET K. KHAJAVI

Identifying number as shown on page 1 of your tax return

157-50-7100

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

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

f Resident of (name of country) ▶ **UNITED STATES**

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

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

	Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
	A	B	C	
g Enter the name of the foreign country or U.S. possession ▶ VARIOUS				
1a Gross income from sources within country shown above and of the type checked above:	344.			1a 344.
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) ▶ <input type="checkbox"/>				
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	28,894.			
b Other deductions (attach statement)				
c Add lines 3a and 3b	28,894.			
d Gross foreign source income	696.			
e Gross income from all sources	2,094,741.			
f Divide line 3d by line 3e000332			
g Multiply line 3c by line 3f	10.			
4 Pro rata share of interest expense:				
a Home mortgage interest (use worksheet on page 14 of the instructions)				
b Other interest expense				
5 Losses from foreign sources				
6 Add lines 2, 3g, 4a, 4b, and 5	10.			6 10.
7 Subtract line 6 from line 1a. Enter the result here and on line 14, page 2				7 334.

Part II Foreign Taxes Paid or Accrued

Country	Credit is claimed for taxes (you must check one) (h) <input type="checkbox"/> Paid (i) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued							(s) Total foreign taxes paid or accrued (add cols. (o) through (r))	
		In foreign currency				In U.S. dollars				
		Taxes withheld at source on:				Taxes withheld at source on:				(r) Other foreign taxes paid or accrued
		(j) Date paid or accrued	(k) Dividends	(l) Rents and royalties	(m) Interest	(n) Other foreign taxes paid or accrued	(o) Dividends	(p) Rents and royalties	(q) Interest	
A										
B										
C										

8 Add lines A through C, column (s). Enter the total here and on line 9, page 2 ▶ **8**

LHA For Paperwork Reduction Act Notice, see instructions.

Form **1116** (2010)

Part III Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	9	130.	
10	Carryback or carryover (attach detailed computation)	10	56.	
11	Add lines 9 and 10	11	186.	
12	Reduction in foreign taxes	12		
13	Subtract line 12 from line 11. This is the total amount of foreign taxes available for credit	13	186.	
14	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	14	334.	
15	Adjustments to line 14	15		
16	Combine the amounts on lines 14 and 15. 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 17 through 21. However, if you are filing more than one Form 1116, you must complete line 19.)	16	334.	
17	Individuals: Enter the amount from Form 1040, line 41, or Form 1040NR, line 39. Estates and trusts: Enter your taxable income without the deduction for your exemption	17	404,083.	
18	Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions. Divide line 16 by line 17. If line 16 is more than line 17, enter "1"	18	.000827	
19	Individuals: Enter the amount from Form 1040, line 44. If you are a nonresident alien, enter the amount from Form 1040NR, line 42. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37	19	107,216.	
20	Caution: If you are completing line 19 for separate category (lump-sum distributions), see instructions. Multiply line 19 by line 18 (maximum amount of credit)	20	89.	
21	Enter the smaller of line 13 or line 20. If this is the only Form 1116 you are filing, skip lines 22 through 26 and enter this amount on line 27. Otherwise, complete the appropriate line in Part IV	21	89.	

Part IV Summary of Credits From Separate Parts III

22	Credit for taxes on passive category income	22		
23	Credit for taxes on general category income	23		
24	Credit for taxes on certain income re-sourced by treaty	24		
25	Credit for taxes on lump-sum distributions	25		
26	Add lines 22 through 25	26		
27	Enter the smaller of line 19 or line 26	27	89.	
28	Reduction of credit for international boycott operations	28		
29	Subtract line 28 from line 27. This is your foreign tax credit . Enter here and on Form 1040, line 47; Form 1040NR, line 45; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a	29	89.	

Form 1116 (2010)

Minimum Tax Foreign Tax Credit
on Exclusion Items
2010 Schedule D Tax Worksheet Recalculated

Name

KAVEH & MARGARET K. KHAJAVI

157-50-7100

1. Enter your taxable income from Form 8801, line 10	1. <u>396,446.</u>
2. Enter your qualified dividends from Form 1040, line 9b 2. <u>N/A</u>	
3. Enter the amount from Form 4952, line 4g ... 3. <u>N/A</u>	
4. Enter the amount from Form 4952, line 4e* 4. <u>N/A</u>	
5. Subtract line 4 from line 3. If zero or less, enter -0- 5. <u>N/A</u>	
6. Subtract line 5 from line 2. If zero or less, enter -0- 6. <u>N/A</u>	
7. Enter the smaller of line 15 or line 16 of Sch. D ... 7. <u>N/A</u>	
8. Enter the smaller of line 3 or line 4 8. <u>N/A</u>	
9. Subtract line 8 from line 7. If zero or less, enter -0- 9. <u>N/A</u>	
10. Add lines 6 and 9 10. <u>2,226.</u>	
11. Add lines 18 and 19 of Schedule D 11. _____	
12. Enter the smaller of line 9 or line 11 12. _____	
13. Subtract line 12 from line 10 13. <u>2,226.</u>	
14. Subtract line 13 from line 1. If zero or less, enter -0- 14. <u>394,220.</u>	
15. Enter:	
• \$34,000 if single or married filing separately; \$68,000 if married filing jointly or qualifying widow(er); or \$45,550 if head of household	15. <u>68,000.</u>
16. Enter the smaller of line 1 or line 15 16. <u>68,000.</u>	
17. Enter the smaller of line 14 or line 16 17. <u>68,000.</u>	
18. Subtract line 10 from line 1. If zero or less, enter -0- 18. <u>394,220.</u>	
19. Enter the larger of line 17 or line 18 19. <u>394,220.</u>	
20. Subtract line 17 from line 16. This amount is taxed at 0% 20. _____	
If lines 1 and 16 are the same, skip lines 21 through 33 and go to line 34. Otherwise, go to line 21.	
21. Enter the smaller of line 1 or line 13 21. <u>2,226.</u>	
22. Enter the amount from line 20 (if line 20 is blank, enter -0-) 22. <u>0.</u>	
23. Subtract line 22 from line 21. If zero or less, enter -0- 23. <u>2,226.</u>	
24. Multiply line 23 by 15% (.15) 24. <u>N/A</u>	
If Schedule D, line 19, is zero or blank, skip lines 25 through 30 and go to line 31. Otherwise, go to line 25.	
25. Enter the smaller of line 9 above or Schedule D, line 19 25. _____	
26. Add lines 10 and 19 26. _____	
27. Enter the amount from line 1 above 27. _____	
28. Subtract line 27 from line 26. If zero or less, enter -0- 28. _____	
29. Subtract line 28 from line 25. If zero or less, enter -0- 29. _____	
30. Multiply line 29 by 25% (.25) 30. <u>N/A</u>	
If Schedule D, line 18, is zero or blank, skip lines 31 through 33 and go to line 34. Otherwise, go to line 31.	
31. Add lines 19, 20, 23, and 29 31. _____	
32. Subtract line 31 from line 1 32. _____	
33. Multiply line 32 by 28% (.28) 33. <u>N/A</u>	
34. Figure the tax on the amount on line 19. Use the Tax Table or Tax Computation Worksheet, whichever applies 34. <u>N/A</u>	
35. Add lines 24, 30, 33, and 34 35. <u>N/A</u>	
36. Figure the tax on the amount on line 1. Use the Tax Table or Tax Computation Worksheet, whichever applies 36. <u>N/A</u>	
37. Tax on all taxable income (including capital gains and qualified dividends). Enter the smaller of line 35 or line 36. Also include this amount on Form 1040, line 44 37. <u>N/A</u>	

Form
1116AMT - 8801

Minimum Tax Foreign Tax Credit
on Exclusion Items
Worksheet for Line 17

Name

KAVEH & MARGARET K. KHAJAVI

157-50-7100

1 Enter the amount from Form 8801, line 4		405,117.
2 Enter 2010 worldwide 28% gains	N/A	
3 Multiply line 2 by 0.2000	N/A	
4 Enter 2010 worldwide 25% gains		
5 Multiply line 4 by 0.1071		
6 Enter 2010 worldwide 15% gains and qualified dividends	2,226.	
7 Multiply line 6 by 0.4643	1,034.	
8 Enter 2010 worldwide 0% gains and qualified dividends		
9 Add lines 5, 7, and 8		1,034.
10 Subtract line 9 from line 1. Enter the result here and on MTFTCE Form 1116, line 17		404,083.

Name

KAVEH & MARGARET K. KHAJAVI

157-50-7100

GENERAL LIMITATION INCOME

	Short-term	Long-term			
		0%	15%	25%	28%
1 Separate category rate group capital gain or (loss)			629.		
2 U.S. capital loss adjustment					
3 Subtotal			629.		
4 Rate differential factor		0.0000	0.5357	0.8929	1.00
5 Adjusted capital gains and losses			337.		

Form
1116AMT - 8801

Foreign Tax Credit Carryforward
on Exclusion Items

Name

KAVEH & MARGARET K. KHAJAVI

157-50-7100

GENERAL LIMITATION INCOME

Foreign taxes available for credit on exclusion items	186.
Maximum amount of credit on exclusion items	-89.
Foreign tax credit carryforward on exclusion items	97.

Passive Activity Loss Limitations

▶ See separate instructions.
▶ Attach to Form 1040 or Form 1041.

2011Attachment
Sequence No. **88**

Name(s) shown on return

Identifying number

KAVEH & MARGARET K. KHAJAVI**157-50-7100****Part I 2011 Passive Activity Loss** Caution: Complete Worksheets 1, 2, and 3 before completing Part I.

Rental Real Estate Activities With Active Participation (For the definition of active participation, see Special Allowance for Rental Real Estate Activities in the instructions.)

1a	Activities with net income (enter the amount from Worksheet 1, column (a))	1a	10,837.	
1b	Activities with net loss (enter the amount from Worksheet 1, column (b))	1b		
1c	Prior years unallowed losses (enter the amount from Worksheet 1, column (c))	1c	-23,295.	
1d	Combine lines 1a, 1b, and 1c	1d		-12,458.
Commercial Revitalization Deductions From Rental Real Estate Activities				
2a	Commercial revitalization deductions from Worksheet 2, column (a)	2a		
2b	Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	2b		
2c	Add lines 2a and 2b	2c		
All Other Passive Activities				
3a	Activities with net income (enter the amount from Worksheet 3, column (a))	3a		
3b	Activities with net loss (enter the amount from Worksheet 3, column (b))	3b		
3c	Prior years unallowed losses (enter the amount from Worksheet 3, column (c))	3c	-80.	
3d	Combine lines 3a, 3b, and 3c	3d		-80.
4	Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used	4		-12,538.

If line 4 is a loss and:

- Line 1d is a loss, go to Part II.
- Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
- Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

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

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

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

5	Enter the smaller of the loss on line 1d or the loss on line 4	5	12,458.
6	Enter \$150,000. If married filing separately, see instructions	6	150,000.
7	Enter modified adjusted gross income, but not less than zero (see instructions)	7	1,070,888.
8	Subtract line 7 from line 6	8	
9	Multiply line 8 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see instructions	9	
10	Enter the smaller of line 5 or line 9	10	0.

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

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

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

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

Part IV Total Losses Allowed

15	Add the income, if any, on lines 1a and 3a and enter the total	15	10,837.
16	Total losses allowed from all passive activities for 2011. Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return	16	10,837.

ALTERNATIVE MINIMUM TAX
Passive Activity Loss Limitations

OMB No. 1545-1008

2011Attachment
Sequence No. **88**

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1041.

Name(s) shown on return

Identifying number

KAVEH & MARGARET K. KHAJAVI**157-50-7100****Part I 2011 Passive Activity Loss** Caution: Complete Worksheets 1, 2, and 3 before completing Part I.**Rental Real Estate Activities With Active Participation** (For the definition of active participation, see Special Allowance for Rental Real Estate Activities in the instructions.)

1a Activities with net income (enter the amount from Worksheet 1, column (a))	1a	10,837.	
b Activities with net loss (enter the amount from Worksheet 1, column (b))	1b		
c Prior years unallowed losses (enter the amount from Worksheet 1, column (c))	1c	-23,215.	
d Combine lines 1a, 1b, and 1c	1d		-12,378.

Commercial Revitalization Deductions From Rental Real Estate Activities

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

All Other Passive Activities

3a Activities with net income (enter the amount from Worksheet 3, column (a))	3a		
b Activities with net loss (enter the amount from Worksheet 3, column (b))	3b		
c Prior years unallowed losses (enter the amount from Worksheet 3, column (c))	3c	-80.	
d Combine lines 3a, 3b, and 3c	3d		-80.

4 Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used	4		-12,458.
---	---	--	----------

- If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
 - Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
 - Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

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

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

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

5 Enter the smaller of the loss on line 1d or the loss on line 4	5	12,378.
6 Enter \$150,000. If married filing separately, see instructions	6	150,000.
7 Enter modified adjusted gross income, but not less than zero (see instructions)	7	1,070,888.
Note: If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.		
8 Subtract line 7 from line 6	8	
9 Multiply line 8 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see instructions	9	
10 Enter the smaller of line 5 or line 9	10	0.
If line 2c is a loss, go to Part III. Otherwise, go to line 15.		

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

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

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


Part IV Total Losses Allowed

15 Add the income, if any, on lines 1a and 3a and enter the total	15	10,837.
16 Total losses allowed from all passive activities for 2011. Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return	16	10,837.

Form 8582 (2011) **KAVEH & MARGARET K. KHAJAVI**

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

[illegible]

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

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 3a)	(b) Net loss (line 3b)	(c) Unallowed loss (line 3c)	(d) Gain	(e) Loss
	SEE ATTACHED STATEMENT FOR WORKSHEET 3				
Total. Enter on Form 8582, lines 3a, 3b, and 3c			-80.		

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					

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 WORKSHEET	5		
Total ▶		12,458.	1.0000000000	12,458.

ALTERNATIVE MINIMUM TAX

Form 8582 (2011) **KAVEH & MARGARET K. KHAJAVI**

157-50-7100 Page 3

Worksheet 6 - Allowed Losses (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
SEE ATTACHED STATEMENT FOR WORKSHEET 6				
Total	▶	12,458.	12,458.	

Worksheet 7 - Activities With Losses Reported on Two or More Forms or Schedules (See instructions.)

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

Form 8582 (2011)

Noncash Charitable Contributions

▶ Attach to your tax return if you claimed a total deduction
of over \$500 for all contributed property.

▶ See separate instructions.

OMB. No. 1545-0008

Attachment
Sequence No. 155

Name(s) shown on your income tax return

Identifying number

KAVEH & MARGARET K. KHAJAVI

157-50-7100

Note. Figure the amount of your contribution deduction before completing this form. See your tax return instructions.**Section A. Donated Property of \$5,000 or Less and Certain Publicly Traded Securities** - List in this section **only** items (or groups of similar items) for which you claimed a deduction of \$5,000 or less. Also, list certain publicly traded securities even if the deduction is more than \$5,000 (see instructions).**Part I** Information on Donated Property - If you need more space, attach a statement.

1	(a) Name and address of the donee organization	(b) Description of donated property (For a donated vehicle, enter the year, make, model, condition, and mileage, and attach Form 1098-C if required.)
A	GOODWILL OF NORTH GEORGIA 235 PE, NORTH TOWER, SUITE 2300, GA 30303	PERSONAL PROPERTY
B		
C		
D		
E		

Note. If the amount you claimed as a deduction for an item is \$500 or less, you do not have to complete columns (d), (e), and (f).

	(c) Date of the contribution	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) Fair market value (see instructions)	(h) Method used to determine the fair market value
A	06/30/11	VAR.	PURCHASE	3,200.	800.	
B						
C						
D						
E						

Part II Partial Interests and Restricted Use Property - Complete lines 2a through 2e if you gave less than an entire interest in a property listed in Part I. Complete lines 3a through 3c if conditions were placed on a contribution listed in Part I; also attach the required statement (see instructions).

2 a Enter the letter from Part I that identifies the property for which you gave less than an entire interest ▶ _____.

If Part II applies to more than one property, attach a separate statement.

b Total amount claimed as a deduction for the property listed in Part I: (1) For this tax year ▶ _____.

(2) For any prior tax years ▶ _____.

c Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization above):

Name of charitable organization (donee)

Address (number, street, and room or suite no.)

City or town, state, and ZIP code

d For tangible property, enter the place where the property is located or kept ▶ _____.

e Name of any person, other than the donee organization, having actual possession of the property ▶ _____.

3 a Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property?

b Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire?

c Is there a restriction limiting the donated property for a particular use?

Yes	No

LHA For Paperwork Reduction Act Notice, see separate instructions.

Form 8283 (Rev. 12-2006)

Form 1116

U.S. and Foreign Source Income Summary

NAME

KAVEH & MARGARET K. KHAJAVI

157-50-7100

INCOME TYPE	TOTAL	U.S.	FOREIGN GENERAL
Compensation			
Dividends/Distributions SEE STATEMENT 40	3,884.	3,168.	716.
Interest	138.	138.	
Capital Gains	536.	534.	2.
Business/Profession	2,513,139.	2,513,139.	
Rent/Royalty	39,200.	39,200.	
State/Local Refunds			
Partnership/S Corporation			
Trust/Estate			
Other Income			
Gross Income	<u>2,556,897.</u>	<u>2,556,179.</u>	<u>718.</u>
Less:			
Section 911 Exclusion			
Capital Losses	3,536.	3,534.	2.
Capital Gains Tax Adjustment			359.
Total Income - Form 1116	<u>2,553,361.</u>	<u>2,552,645.</u>	<u>357.</u>
Deductions:			
Business/Profession Expenses	1,379,128.	1,379,128.	
Rent/Royalty Expenses	39,200.	39,200.	
Partnership/S Corporation Losses			
Trust/Estate Losses			
Capital Losses			
Non-capital Losses			
Individual Retirement Account			
Moving Expenses			
Self-employment Tax Deduction	21,806.	21,806.	
Self-employment Health Insurance	15,145.	15,145.	
Keogh Contributions	49,000.	49,000.	
Alimony			
Forfeited Interest			
Foreign Housing Deduction			
Other Adjustments			
Capital Gains Tax Adjustment			
Total Deductions	<u>1,504,279.</u>	<u>1,504,279.</u>	
Adjusted Gross Income	<u>1,049,082.</u>	<u>1,048,366.</u>	<u>357.</u>
Less Itemized Deductions:			
Specifically Allocated	6,091.	6,091.	
Home Mortgage Interest	45,831.	45,831.	
Other Interest			
Ratably Allocated	105,629.	105,599.	30.
Total Adjustments to Adjusted Gross Income	<u>157,551.</u>	<u>157,521.</u>	<u>30.</u>
Taxable Income Before Exemptions	<u>891,531.</u>	<u>890,845.</u>	<u>327.</u>

Form 1116

Allocation of Itemized Deductions

NAME

KAVEH & MARGARET K. KHAJAVI

157-50-7100

	Total Itemized Deductions	Itemized Deductions After Sec. 68 Reduction	Form 1116		
			Specifically U.S.	Specifically Foreign	Ratable
Taxes	105,629.				105,629.
Interest - Not Including Investment Interest	45,831.		45,831.		
Contributions	6,091.		6,091.		
Miscellaneous Deductions Subject to 2%					
Other Miscellaneous Deductions - Not Including Gambling Losses					
Foreign Adjustment					
Total Itemized Deductions Subject to Sec. 68	157,551.				
Add Itemized Deductions Not Subject to Sec. 68:					
Medical/Dental					
Investment Interest					
Casualty Losses					
Gambling Losses					
Foreign Adjustment					
Total Itemized Deductions	157,551.				
Total Allowed on Schedule A			51,922.		105,629.

NAME

KAVEH & MARGARET K. KHAJAVI

157-50-7100

Foreign Income Category

GENERAL LIMITATION INCOME

Regular	2006	2007	2008	2009	2010	2011
1. Foreign tax paid/accrued						160.
2. FTC carryback to 2011 for amended returns						
3. Reduction allocated to excluded income						
4. Foreign tax available						160.
5. Maximum credit allowable						100.
6. Unused foreign tax (+) or excess of limit (-)					64.	60.
7. Foreign tax carryback						
8. Foreign tax carryforward						
9. Less treaty adjustment						
10. Foreign tax or excess limit remaining					64.	60.
Total foreign taxes from all available years to be carried to next year						124.

	2001	2002	2003	2004	2005
1. Foreign tax paid/accrued					
2. FTC carryback to 2011 for amended returns					
3. Reduction allocated to excluded income					
4. Foreign tax available					
5. Maximum credit allowable					
6. Unused foreign tax (+) or excess of limit (-)					
7. Foreign tax carryback					
8. Foreign tax carryforward					
9. Less treaty adjustment					
10. Foreign tax or excess limit remaining					

NAME

KAVEH & MARGARET K. KHAJAVI

157-50-7100

Foreign Income Category

GENERAL LIMITATION INCOME

AMT	2006	2007	2008	2009	2010	2011
1. Foreign tax paid/accrued						160.
2. FTC carryback to 2011 for amended returns						
3. Reduction allocated to excluded income						
4. Foreign tax available						160.
5. Maximum credit allowable						117.
6. Unused foreign tax (+) or excess of limit (-)					41.	43.
7. Foreign tax carryback						
8. Foreign tax carryforward						
9. Less treaty adjustment						
10. Foreign tax or excess limit remaining					41.	43.
Total foreign taxes from all available years to be carried to next year						84.

	2001	2002	2003	2004	2005
1. Foreign tax paid/accrued					
2. FTC carryback to 2011 for amended returns					
3. Reduction allocated to excluded income					
4. Foreign tax available					
5. Maximum credit allowable					
6. Unused foreign tax (+) or excess of limit (-)					
7. Foreign tax carryback					
8. Foreign tax carryforward					
9. Less treaty adjustment					
10. Foreign tax or excess limit remaining					

NAME

KAVEH & MARGARET K. KHAJAVI

157-50-7100

GENERAL LIMITATION INCOME - OC

Long-term capital gain	2.
Long-term capital loss	
Net long-term capital gain/(loss)	2.
Short-term capital gain	
Short-term capital loss	
Net short-term capital gain/(loss)	
Section 1231 gain	
Section 1231 loss	
Nonrecaptured net Section 1231 losses	
Net Section 1231 gain/(loss)	
Non-capital gain	
Non-capital loss	
Net Section 1231 loss	
Recaptured Section 1231 losses	
Net non-capital gain/(loss)	

Foreign source capital gain/(loss) summary:

Net long-term gain/(loss)	2.
Net short-term gain/(loss)	
Net section 1231 gain	
Prorata share of U.S. capital loss adjustment	-2.
Total foreign source capital gain/(loss)	
Prorata share of capital gain rate differential adjustment	
Prorata share of capital loss rate differential adjustment	
Net foreign source capital gain/(loss) after adjustment	
Net capital loss limitation	
Non-capital gains	
Foreign source gains/(losses) included on Form 1116, Line 1	0.
Net capital loss limitation	
Net section 1231 loss	
Net non-capital asset loss	
Other foreign source losses	
Foreign source losses included on Form 1116, Line 5	
Foreign source capital loss carryover	

NAME

KAVEH & MARGARET K. KHAJAVI

157-50-7100

GENERAL LIMITATION INCOME - OC

Long-term capital gain	2.
Long-term capital loss	
Net long-term capital gain/(loss)	2.
Short-term capital gain	
Short-term capital loss	
Net short-term capital gain/(loss)	
Section 1231 gain	
Section 1231 loss	
Nonrecaptured net Section 1231 losses	
Net Section 1231 gain/(loss)	
Non-capital gain	
Non-capital loss	
Net Section 1231 loss	
Recaptured Section 1231 losses	
Net non-capital gain/(loss)	

Foreign source capital gain/(loss) summary:

Net long-term gain/(loss)	2.
Net short-term gain/(loss)	
Net section 1231 gain	
Prorata share of U.S. capital loss adjustment	-2.
Total foreign source capital gain/(loss)	
Prorata share of capital gain rate differential adjustment	
Prorata share of capital loss rate differential adjustment	
Net foreign source capital gain/(loss) after adjustment	
Net capital loss limitation	
Non-capital gains	

Foreign source gains/(losses) included on Form 1116, Line 1	0.
---	----

Net capital loss limitation	
Net section 1231 loss	
Net non-capital asset loss	
Other foreign source losses	

Foreign source losses included on Form 1116, Line 5	
---	--

Foreign source capital loss carryover	
---	--

SELF-EMPLOYED RETIREMENT PLAN
COMPUTATION OF DEDUCTIBLE CONTRIBUTIONS FOR
FEDERAL 1040

KAVEH KHAJAVI

157-50-7100

1. DEFINED CONTRIBUTIONS

a. Employer contributions made to the plan(s) for the sole proprietor or partner	33,135.	
b. Less amount allocated to insurance		
c. Net contributions, line 1a minus line 1b	33,135.	
d. Earned income of the sole proprietor or partner	1,112,205.	
e. Applicable percentage of line d LIMITED TO MAXIMUM CONTRIBUTION	222,441.	
f. Elective deferrals and catch-up contributions	15,865.	
g. Elective deferrals designed as Roth contributions		
h. Allowable deduction, lesser of line 1c or line 1e plus line f minus line g		49,000.
i. Excess contribution		
2. DEFINED BENEFIT - Deductible contributions		
3. Total deductible contributions. Add line 1h and line 2		49,000.

**INDIVIDUAL RETIREMENT ACCOUNT
COMPUTATION FOR
FEDERAL 1040**

Name: KAVEH KHAJAVI

SSN: 157-50-7100

Traditional IRA Deduction Computation

Covered by an employer retirement plan? ☒ Yes ☐ No

1 Traditional IRA limitation (zero if age 70 1/2 or older)	5,000.	
2 Less: Amount contributed to Roth IRA	0.	
3 Net traditional IRA amount		5,000.
4 Wages and other earned income after Keogh deduction	1,063,205.	
5 Enter foreign housing and earned income exclusion		
6 Net compensation (line 4 minus line 5)		1,063,205.
7 Amount contributed to traditional IRA		5,000.
8 Allowable contribution (lesser of line 3, line 6 or line 7)		5,000.
9 Contribution credit:		
a IRA limitation		
b IRA contributions from line 3		
c Contribution credit, line 9a minus line 9b		
d Prior year excess contribution not previously eliminated		
e Additional allowable contribution (lesser of line 9c or line 9d)		
10 Total allowable contribution, line 8 plus line 9e		5,000.
11 Excess Contribution		
12 Limitation Reduction:		
a Traditional IRA limitation	5,000.	
b Adjusted gross income before traditional IRA deduction	1,049,082.	
c Phaseout level	90,000.	
d Excess AGI, line 12b minus line 12c	959,082.	
e Reduction ratio, line 12d divided by \$10,000 or \$20,000	100.00%	
f Amount of limitation reduction, line 12a times line 12e	5,000.	
g Reduced limitation, line 12a minus line 12f		0.
13 Traditional IRA deduction, lesser of line 10 or line 12g		0.

Roth IRA Contribution Computation

1 Roth IRA limitation		
2 Amount contributed to traditional IRA		
3 Net Roth IRA limitation		
4 Wages and other earned income after Keogh deduction and foreign earned income exclusion		
5 Amount contributed to Roth IRA		
6 Allowable Roth IRA contribution before AGI limitation (lesser of line 3, 4 or 5)		
7 Limitation Reduction:		
a Modified AGI for Roth IRA purposes		
b Phaseout level		
c Excess AGI, line 7a minus line 7b		
d Reduction ratio, line 7c divided by \$10,000 or \$15,000		
e Amount of limitation reduction, line 1 times line 7d		
8 Roth IRA contribution (lesser of line 1 minus line 7e or line 6)		

**INDIVIDUAL RETIREMENT ACCOUNT
COMPUTATION FOR
FEDERAL 1040**

Name: MARGARET K. KHAJAVI

SSN: 077-68-9591

Traditional IRA Deduction Computation

Covered by an employer retirement plan? ☒ Yes ☐ No

1 Traditional IRA limitation (zero if age 70 1/2 or older)	5,000.	
2 Less: Amount contributed to Roth IRA	0.	
3 Net traditional IRA amount		5,000.
4 Wages and other earned income after Keogh deduction	1,063,205.	
5 Enter foreign housing and earned income exclusion		
6 Net compensation (line 4 minus line 5)		1,063,205.
7 Amount contributed to traditional IRA		5,000.
8 Allowable contribution (lesser of line 3, line 6 or line 7)		5,000.
9 Contribution credit:		
a IRA limitation		
b IRA contributions from line 3		
c Contribution credit, line 9a minus line 9b		
d Prior year excess contribution not previously eliminated		
e Additional allowable contribution (lesser of line 9c or line 9d)		
10 Total allowable contribution, line 8 plus line 9e		5,000.
11 Excess Contribution		
12 Limitation Reduction:		
a Traditional IRA limitation	5,000.	
b Adjusted gross income before traditional IRA deduction	1,049,082.	
c Phaseout level	90,000.	
d Excess AGI, line 12b minus line 12c	959,082.	
e Reduction ratio, line 12d divided by \$10,000 or \$20,000	100.00%	
f Amount of limitation reduction, line 12a times line 12e	5,000.	
g Reduced limitation, line 12a minus line 12f		0.
13 Traditional IRA deduction, lesser of line 10 or line 12g		0.

Roth IRA Contribution Computation

1 Roth IRA limitation		
2 Amount contributed to traditional IRA		
3 Net Roth IRA limitation		
4 Wages and other earned income after Keogh deduction and foreign earned income exclusion		
5 Amount contributed to Roth IRA		
6 Allowable Roth IRA contribution before AGI limitation (lesser of line 3, 4 or 5)		
7 Limitation Reduction:		
a Modified AGI for Roth IRA purposes		
b Phaseout level		
c Excess AGI, line 7a minus line 7b		
d Reduction ratio, line 7c divided by \$10,000 or \$15,000		
e Amount of limitation reduction, line 1 times line 7d		
8 Roth IRA contribution (lesser of line 1 minus line 7e or line 6)		

VEHICLE EXPENSES OPTIMIZATION WORKSHEET

2011

ENTITY NAME: SCH C - GEORGIA SPINE & NEUROSURGEY CENTER, LLC

DESCRIPTION: JEEP WRANGLER

VEHICLE 1

MILEAGE INFORMATION

1. Date vehicle was placed in service	01/01/04
2. Total miles vehicle was driven during 2011	6,000
3. Business miles included on line 2	5,500
4. Business miles after June 30 included in Line 3	2,750
5. Percent of business use. Divide line 3 by line 2	91.67 %
6. Commuting miles included on line 2	
7. Other personal miles. Add lines 3 and 6 and subtract the total from line 2	500

MILEAGE RATE

8. Multiply business miles before July 1 by 51 cents	1,403.
9. Multiply business miles after June 30 by 55.5 cents	1,526.
10. Total standard mileage. Add line 8 and line 9	2,929.

ACTUAL EXPENSES

11. Gasoline, oil, repairs, vehicle insurance, etc.	4,442.
12. Net lease amount	
13. Total actual business use auto expenses not including depreciation. Add lines 11 and 12 and multiply by percentage on line 5	4,072.

DEPRECIATION

14. Unadjusted cost or basis less Section 179/special allowance	
15. Basis for depreciation (business use only) multiply line 14 by line 5	
16. Method of figuring depreciation	
17. Depreciation percentage	%
18. Multiply line 15 by percentage on line 17	
19. Section 179/special allowance	
20. Multiply line 19 by percentage on line 5	
21. Add lines 18 and 20	
22. Limitation amount	
23. Business percent limit. Multiply line 22 by line 5	
24. Total depreciation taken on auto. Enter the smaller of line 21 or line 23	
25. Total actual business use auto expenses. Add line 13 and line 24	4,072.
26. Actual auto or mileage taken. Enter the greater of line 10 or line 25	4,072.

FORM 1040		DEPENDENTS		STATEMENT	1
T S J	DEPENDENT'S NAME	SOCIAL SECURITY NUMBER	RELATIONSHIP	CHECK IF CHILD TAX CR	
-	JOHN PATRICK KHAJAVI	675-16-0373	SON	X	
	KATHERINE MADIGAN KHAJAVI	675-16-2092	DAUGHTER	X	
	CIAN MATHEW KHAJAVI	671-30-2597	SON	X	
	BRODIE FINN KHAJAVI	672-44-3202	SON	X	

FORM 1040	IRA DISTRIBUTIONS	STATEMENT	2
NAME OF PAYER	GROSS DISTRIBUTION	TAXABLE AMOUNT	
- FROM FORM 8606	5,000.	0.	
- FROM FORM 8606	5,000.	0.	
TOTAL TO FORM 1040, LINE 15	10,000.	0.	

FORM 1040	TAX-EXEMPT INTEREST	STATEMENT	3
NAME OF PAYER	AMOUNT		
NATIONAL FINANCIAL SERVICES LLC	3,566.		
TOTAL TO FORM 1040, LINE 8B	3,566.		

 FORM 1040 KEOGH DEDUCTION - PROFIT SHARING PLAN STATEMENT 4

KAVEH KHAJAVI

1. PLAN CONTRIBUTION RATE OR SELF-EMPLOYED PERSON'S RATE200000
 2. NET EARNINGS FROM SCHEDULE C, SCHEDULE F, OR SCHEDULE K-11,134,011.
 3. DEDUCTION FOR SELF-EMPLOYMENT TAX FROM 1040, LINE 2721,806.
 4. SUBTRACT LINE 3 FROM LINE 21,112,205.
 5. MULTIPLY LINE 4 TIMES LINE 1222,441.
 6. MULTIPLY \$245,000 BY YOUR PLAN CONTRIBUTION RATE. ENTER
 THE RESULT BUT NOT MORE THAN \$49,00049,000.
 7. ENTER THE SMALLER OF LINE 5 OR LINE 649,000.
 8. CONTRIBUTION DOLLAR LIMIT49,000.
 *IF ANY ELECTIVE DEFERRALS WERE MADE, GO TO LINE 9.
 *OTHERWISE, SKIP LINES 9 THROUGH 18 AND ENTER THE SMALLER
 OF LINE 7 OR LINE 8 ON LINE 19.
 9. ALLOWABLE ELECTIVE DEFERRALS15,865.
 10. SUBTRACT LINE 9 FROM LINE 833,135.
 11. SUBTRACT LINE 9 FROM LINE 41,096,340.
 12. ENTER ONE-HALF OF LINE 11548,170.
 13. ENTER THE SMALLEST OF LINES 7, 10 OR 1233,135.
 14. SUBTRACT LINE 13 FROM LINE 41,079,070.
 15. ENTER THE SMALLER OF LINE 9 OR LINE 1415,865.
 *IF CATCH-UP CONTRIBUTIONS WERE MADE, GO TO LINE 16.
 *OTHERWISE, SKIP LINES 16 THROUGH 18.
 16. SUBTRACT LINE 15 FROM LINE 14
 17. CATCH-UP CONTRIBUTION (AGE 50 OR OLDER)
 18. ENTER THE SMALLER OF LINE 16 OR LINE 17
 19. ADD LINES 13, 15 AND 1849,000.
 20. ELECTIVE DEFERRALS DESIGNATED AS ROTH CONTRIBUTIONS
 21. SUBTRACT LINE 20 FROM LINE 19. ENTER HERE AND ON LINE 28,
 FORM 104049,000.

 FORM 1040 QUALIFIED DIVIDENDS STATEMENT 5

NAME OF PAYER	ORDINARY DIVIDENDS	QUALIFIED DIVIDENDS
NATIONAL FINANCIAL SERVICES LLC	3,582.	2,595.
USAA S&P 500 INDEX FUND MEMBER SHARES	302.	302.
TOTAL INCLUDED IN FORM 1040, LINE 9B		2,897.

FORM 1040 SELF-EMPLOYED HEALTH INSURANCE DEDUCTION WORKSHEET STATEMENT 6

KAVEH KHAJAVI

GEORGIA SPINE & NEUROSURGEY CENTER, LLC

1	HEALTH INSURANCE PAYMENTS	15,145.
2	NET PROFIT FROM TRADE OR BUSINESS UNDER WHICH INSURANCE PLAN IS ESTABLISHED	1,134,011.
3	TOTAL OF ALL NET PROFITS AND EARNED INCOME	1,134,011.
4	DIVIDE LINE 2 BY LINE 3	1.0000
5	DEDUCTIBLE PORTION OF SELF-EMPLOYMENT TAX.	21,806.
6	LINE 4 TIMES LINE 5	21,806.
7	LINE 2 MINUS LINE 6	1,112,205.
8	SELF-EMPLOYED SEP, SIMPLE, AND QUALIFIED PLANS ATTRIBUTABLE TO TRADE OR BUSINESS NAMED ABOVE	49,000.
9	LINE 7 MINUS LINE 8	1,063,205.
10	FORM 2555, LINE 45 ATTRIBUTABLE TO THE TRADE OR BUSINESS NAMED ABOVE	
11	LINE 9 MINUS LINE 10	1,063,205.
12	SELF-EMPLOYED HEALTH INSURANCE DEDUCTION. LESSER OF LINE 1 OR LINE 11	15,145.

SCHEDULE A STATE AND LOCAL INCOME TAXES STATEMENT 7

DESCRIPTION	AMOUNT
GEORGIA 1ST QTR ESTIMATE PAYMENTS	5,370.
GEORGIA 2ND QTR ESTIMATE PAYMENTS	5,370.
GEORGIA 3RD QTR ESTIMATE PAYMENTS	5,370.
GEORGIA 4TH QTR ESTIMATE PAYMENTS	50,994.
GEORGIA PRIOR YEAR ESTIMATE PAYMENTS	660.
GEORGIA PRIOR YEAR BALANCE DUE AND EXTENSION PAYMENTS	18,845.
TOTAL TO SCHEDULE A, LINE 5	86,609.

SCHEDULE A	CASH CONTRIBUTIONS	STATEMENT	8
DESCRIPTION	AMOUNT 50% LIMIT	AMOUNT 30% LIMIT	
MISCELLANEOUS	2,641.		
SCHEDULE C	1,850.		
SUBTOTALS	4,491.		
TOTAL TO SCHEDULE A, LINE 16		4,491.	

SCHEDULE A	CONTRIBUTIONS OTHER THAN CASH OR CHECK			STATEMENT	9
DESCRIPTION	AMOUNT 100% LIMIT	AMOUNT 50% LIMIT	AMOUNT 30% LIMIT	AMOUNT 20% LIMIT	
GOODWILL		800.			
GOODWILL OF NORTH GEORGIA			800.		
SUBTOTALS		800.	800.		
TOTAL TO SCHEDULE A, LINE 17				1,600.	

SCHEDULE B	TAX-EXEMPT INTEREST	STATEMENT	10
NAME OF PAYER	AMOUNT		
NATIONAL FINANCIAL SERVICES LLC	3,566.		
TOTAL TAX-EXEMPT INTEREST TO SCHEDULE B, LINE 1	3,566.		

SCHEDULE C	CAR AND TRUCK EXPENSES	STATEMENT	11
DESCRIPTION	AMOUNT		
JEEP WRANGLER - \$4442 GAS, OIL, REPAIRS, ETC. AT 91.67%	4,072.		
PARKING AND TOLLS	586.		
TOTAL TO SCHEDULE C, LINE 9	4,658.		

SCHEDULE C	TAXES AND LICENSES	STATEMENT 12
DESCRIPTION	AMOUNT	
TAXES AND LICENSES	2,692.	
JEEP WRANGLER - \$388.00 AT 91.67%	356.	
TOTAL TO SCHEDULE C, LINE 23	3,048.	

SCHEDULE C	OTHER INCOME	STATEMENT 13
DESCRIPTION	AMOUNT	
PIEDMONT HOSPITAL CALL PAY	129,600.	
DEKALB MEDICAL CENTER	197,500.	
DEBT FORGIVENESS	271,982.	
DEPOSITION INCOME	7,625.	
OTHER INCOME	1,734.	
TOTAL TO SCHEDULE C, LINE 6	608,441.	

SCHEDULE C	OTHER EXPENSES	STATEMENT 14
DESCRIPTION	AMOUNT	
BANK CHARGES	6,616.	
EMPLOYEE EXPENSE	2,916.	
MEDICAL SUPPLIES	25,595.	
PAYROLL PROCESSING FEES	3,488.	
PAYROLL TAXES	46,822.	
DUES & SUBSCRIPTIONS	9,226.	
ANSWERING SERVICE	6,023.	
CONVENTIONS & MEETINGS	2,170.	
EMPLOYEE HEALTH INSURANCE	38,905.	
COMPUTER SUPPLIES & MAINTENANCE	38,702.	
NCV EXPENSE	7,661.	
TRANSCRIPTION	22,543.	
UNIFORMS	1,763.	
TELEPHONE	14,729.	
POSTAGE AND DELIVERY	1,433.	
PRINTING AND REPRODUCTION	1,804.	
DOCUMENT SHREDDING EXPENSE	1,070.	
STAFF AUTO EXPENSES	3,993.	
TOTAL TO SCHEDULE C, LINE 48	235,459.	

SCHEDULE C INFORMATION ON YOUR VEHICLE STATEMENT 15

DATE VEHICLE PLACED IN SERVICE	BUSINESS MILES	COMMUTING MILES	OTHER MILES	DO YOU HAVE ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE?		WAS VEHICLE AVAILABLE FOR USE DURING OFF- DUTY HOURS?	
				YES	NO	YES	NO
01/01/04	5,500		500	[X]	[]	[X]	[]
11/12/04	6,000			[X]	[]	[X]	[]

SCHEDULE D CAPITAL GAIN DISTRIBUTIONS STATEMENT 16

NAME OF PAYER	TOTAL CAPITAL GAIN	28% GAIN
NATIONAL FINANCIAL SERVICES LLC	536.	
TOTALS TO SCHEDULE D, LINE 13	536.	

SCHEDULE D	CAPITAL LOSS CARRYOVER	STATEMENT 17
1. ENTER THE AMOUNT FROM FORM 1040, LINE 41		891,531.
2. ENTER THE LOSS FROM SCHEDULE D, LINE 21, AS A POSITIVE AMOUNT.		3,000.
3. COMBINE LINES 1 AND 2. IF ZERO OR LESS, ENTER -0-		894,531.
4. ENTER THE SMALLER OF LINE 2 OR LINE 3		3,000.
5. ENTER THE LOSS FROM SCHEDULE D, LINE 7, AS A POSITIVE AMOUNT .		
6. ENTER THE GAIN, IF ANY, FROM SCHEDULE D, LINE 15		
7. ADD LINES 4 AND 6		
8. SHORT-TERM CAPITAL LOSS CARRYOVER TO NEXT YEAR. SUBTRACT LINE 7 FROM LINE 5. IF ZERO OR LESS, ENTER -0- . . .		
9. ENTER THE LOSS FROM SCHEDULE D, LINE 15, AS A POSITIVE AMOUNT.		4,380.
10. ENTER THE GAIN, IF ANY, FROM SCHEDULE D, LINE 7		
11. SUBTRACT LINE 5 FROM LINE 4. IF ZERO OR LESS, ENTER -0-	3,000.	
12. ADD LINES 10 AND 11		3,000.
13. LONG-TERM CAPITAL LOSS CARRYOVER TO NEXT YEAR. SUBTRACT LINE 12 FROM LINE 9. IF ZERO OR LESS, ENTER -0- . . .		1,380.

SCHEDULE SE	NON-FARM INCOME	STATEMENT 18
DESCRIPTION		AMOUNT
MEDICAL PRACTICE		1,134,011.
TOTAL TO SCHEDULE SE, LINE 2		1,134,011.

FORM 1116

U.S. CAPITAL LOSS RECLASSIFICATION
SECTION 904(B)(2)(A)

STATEMENT 19

1	TOTAL CAPITAL GAINS LESS CAPITAL LOSSES. NOT LESS THAN ZERO.		
2	GENERAL LIMITATION CAPITAL GAINS LESS CAPITAL LOSSES. NOT LESS THAN ZERO.	2.	
3	PASSIVE CAPITAL GAINS LESS CAPITAL LOSSES. NOT LESS THAN ZERO.		
4	SEC 901(J) INCOME CAPITAL GAINS LESS CAPITAL LOSSES. NOT LESS THAN ZERO.		
5	RE-SOURCED BY TREATY INCOME CAPITAL GAINS LESS CAPITAL LOSSES. NOT LESS THAN ZERO.		
6	TOTAL FOREIGN CAPITAL GAINS. ADD LINES 2 THROUGH 5.		2.
7	SUBTRACT LINE 1 FROM LINE 6. IF GREATER THAN ZERO, GO TO LINE 8.		2.
8	U.S. CAPITAL GAINS LESS CAPITAL LOSSES. NOT MORE THAN ZERO.		-4,916.
9	ENTER THE SMALLER OF: LINE 7 OR THE ABSOLUTE VALUE OF LINE 8.		2.
10	GENERAL LIMITATION REALLOCATION. LINE 9 TIMES THE RATIO OF LINE 2 OVER LINE 6.	2.	
11	PASSIVE REALLOCATION. LINE 9 TIMES THE RATIO OF LINE 3 OVER LINE 6.		
12	SEC 901(J) INCOME REALLOCATION. LINE 9 TIMES THE RATIO OF LINE 4 OVER LINE 6.		
13	RE-SOURCED BY TREATY INCOME REALLOCATION. LINE 9 TIMES THE RATIO OF LINE 5 OVER LINE 6.		

FORM 1116

WORLDWIDE CAPITAL GAINS
WORKSHEET FOR LINE 18

STATEMENT 20

1	ENTER THE AMOUNT FROM FORM 1040, LINE 41. IF YOU ARE A NONRESIDENT ALIEN, ENTER THE AMOUNT FROM FORM 1040NR, LINE 38	891,531.
2	ENTER WORLDWIDE 28% GAINS	
3	MULTIPLY LINE 2 BY 0.2000	
4	ENTER WORLDWIDE 25% GAINS	
5	MULTIPLY LINE 4 BY 0.2857	
6	ENTER WORLDWIDE 15% GAINS AND QUALIFIED DIVIDENDS	2,897.
7	MULTIPLY LINE 6 BY 0.5714	1,655.
8	ENTER WORLDWIDE 0% GAINS AND QUALIFIED DIVIDENDS	
9	ADD LINES 3, 5, 7, AND 8	1,655.
10	SUBTRACT LINE 9 FROM LINE 1. ENTER THE RESULT HERE AND ON FORM 1116, LINE 18	889,876.

FORM 1116	FOREIGN TAX CREDIT CARRYOVER / CARRYBACK	STATEMENT	21
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GENERAL LIMITATION INCOME

YEAR OF CREDIT	TOTAL FOREIGN TAXES PAID	FOREIGN TAX CR CLAIMED	BALANCE AVAILABLE
2010 FOREIGN TAX CREDIT	130.	66.	64.
2009 FOREIGN TAX CREDIT	82.	36.	0.
2008 FOREIGN TAX CREDIT	84.	84.	0.
2007 FOREIGN TAX CREDIT	71.	71.	0.
2006 FOREIGN TAX CREDIT	28.	28.	0.
2005 FOREIGN TAX CREDIT	0.	0.	0.
2004 FOREIGN TAX CREDIT	0.	0.	0.
2003 FOREIGN TAX CREDIT	0.	0.	0.
2002 FOREIGN TAX CREDIT	0.	0.	0.
2001 FOREIGN TAX CREDIT	0.	0.	0.
FOREIGN TAX CR CARRYBACK TO 2011			0.
TOTAL TO FORM 1116, PART III, LINE 10			64.

FORM 6251	INTEREST FROM SPECIFIED PRIVATE ACTIVITY BONDS	STATEMENT	22
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DESCRIPTION	AMOUNT
NATIONAL FINANCIAL SERVICES LLC	48.
TOTAL TO FORM 6251, LINE 12	48.

FORM 6251	DEPRECIATION ON ASSETS PLACED IN SERVICE AFTER 1986	STATEMENT	23
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DESCRIPTION	AMOUNT
NEW SERVER (DYNAMIC TECHNOLOGIES)	-88.
INTEL CORE DUO HP7500	-82.
LAPTOP & DESKTOP	-342.
INTEL CORE 2 DUO PC-GULLICK	-65.
CORE 2 DUO T8100-GULLICK LAPTOP	-103.
QUAD CORE 2.4 GHZ-KAJAVI	-72.
SOFAS FOR OFFICE	9.
TABLES, LAMPS AND FRAMING	24.
TABLES FOR NEW OFFICE	13.
ART/DECOR ITEMS	25.
ART/DECOR ITEMS	15.
OFFICE EXPO (32 GUEST CHAIRS, 10 STACK	192.
HP LP 1965 COMPUTER W/MONITOR	28.

AUREUS COMPUTER(4 COMPUTERS/MONITORS/WIDESCREEEN)	-579.
AUREUS COMPUTER EQUIP (2 APPLES,ACCER WIDESCREEEN,HDD, ETC.	-257.
NEW PRINTER	-8.
SCANNERS	19.
ECLINICAL WORKS TRANSCRIPTION INTERFACE	168.
TOTAL TO FORM 6251, LINE 18	-1,103.

FORM 1116

ALTERNATIVE MINIMUM TAX FOREIGN TAX CREDIT
U.S. CAPITAL LOSS RECLASSIFICATION
SECTION 904(B)(2)(A)

STATEMENT 24

1	TOTAL CAPITAL GAINS LESS CAPITAL LOSSES. NOT LESS THAN ZERO.	
2	GENERAL LIMITATION CAPITAL GAINS LESS CAPITAL LOSSES. NOT LESS THAN ZERO.	2.
3	PASSIVE CAPITAL GAINS LESS CAPITAL LOSSES. NOT LESS THAN ZERO.	
4	HIGH WITHHOLDING TAX INTEREST CAPITAL GAINS LESS CAPITAL LOSSES. NOT LESS THAN ZERO.	
5	FINANCIAL SERVICES INCOME CAPITAL GAINS LESS CAPITAL LOSSES. NOT LESS THAN ZERO.	
6	SHIPPING INCOME CAPITAL GAINS LESS CAPITAL LOSSES. NOT LESS THAN ZERO.	
7	DISC DIVIDENDS CAPITAL GAINS LESS CAPITAL LOSSES. NOT LESS THAN ZERO.	
8	FSC DISTRIBUTIONS CAPITAL GAINS LESS CAPITAL LOSSES. NOT LESS THAN ZERO.	
9	SEC 901(J) INCOME CAPITAL GAINS LESS CAPITAL LOSSES. NOT LESS THAN ZERO.	
10	RE-SOURCED BY TREATY INCOME CAPITAL GAINS LESS CAPITAL LOSSES. NOT LESS THAN ZERO.	
11	TOTAL FOREIGN CAPITAL GAINS. ADD LINES 2 THROUGH 10.	2.
12	SUBTRACT LINE 1 FROM LINE 11. IF GREATER THAN ZERO, GO TO LINE 13.	2.
13	U.S. CAPITAL GAINS LESS CAPITAL LOSSES. NOT MORE THAN ZERO.	-4,916.
14	ENTER THE SMALLER OF: LINE 12 OR THE ABSOLUTE VALUE OF LINE 13.	2.
15	GENERAL LIMITATION REALLOCATION. LINE 14 TIMES THE RATIO OF LINE 2 OVER LINE 11.	2.
16	PASSIVE REALLOCATION. LINE 14 TIMES THE RATIO OF LINE 3 OVER LINE 11.	
17	HIGH WITHHOLDING TAX INTEREST REALLOCATION. LINE 14 TIMES THE RATIO OF LINE 4 OVER LINE 11.	
18	FINANCIAL SERVICES REALLOCATION. LINE 14 TIMES THE RATIO OF LINE 5 OVER LINE 11.	
19	SHIPPING INCOME REALLOCATION. LINE 14 TIMES THE RATIO OF LINE 6 OVER LINE 11.	
20	DISC DIVIDENDS REALLOCATION. LINE 14 TIMES THE RATIO OF LINE 7 OVER LINE 11.	
21	FSC DISTRIBUTIONS REALLOCATION. LINE 14 TIMES THE RATIO OF LINE 8 OVER LINE 11.	
22	SEC 901(J) INCOME REALLOCATION. LINE 14 TIMES THE RATIO OF LINE 9 OVER LINE 11.	
23	RE-SOURCED BY TREATY INCOME REALLOCATION. LINE 14 TIMES THE RATIO OF LINE 10 OVER LINE 11.	

FORM 1116 ALTERNATIVE MINIMUM TAX FOREIGN TAX CREDIT STATEMENT 26
WORLDWIDE CAPITAL GAINS
WORKSHEET FOR LINE 17

1	ENTER THE AMOUNT FROM FORM 6251, LINE 29	996,105.
2	ENTER WORLDWIDE 25% GAINS	
3	MULTIPLY LINE 2 BY 0.1071	
4	ENTER WORLDWIDE 15% GAINS AND QUALIFIED DIVIDENDS	2,897.
5	MULTIPLY LINE 4 BY 0.4643	1,345.
6	ENTER WORLDWIDE 0% GAINS AND QUALIFIED DIVIDENDS	
7	ADD LINES 3, 5, AND 6	<u>1,345.</u>
8	SUBTRACT LINE 7 FROM LINE 1. ENTER THE RESULT HERE AND ON FORM 1116 AMT, LINE 17	<u><u>994,760.</u></u>

FORM 8606

TAXABLE PART OF DISTRIBUTION

STATEMENT 27

KAVEH KHAJAVI

1. ENTER THE BASIS IN YOUR TRADITIONAL IRA(S) AS OF 12/31/10 .	19,332.
2. ENTER THE TOTAL OF ALL CONTRIBUTIONS MADE TO YOUR TRADITIONAL IRAS DURING 2011 AND ALL CONTRIBUTIONS MADE DURING 2012 THAT WERE FOR 2011, WHETHER OR NOT DEDUCTIBLE. DO NOT INCLUDE ROLLOVER CONTRIBUTIONS	5,000.
3. ADD LINES 1 AND 2	24,332.
4. ENTER THE VALUE OF ALL YOUR TRADITIONAL IRA(S) AS OF 12/31/11 (INCLUDE ANY OUTSTANDING ROLLOVERS FROM TRADITIONAL IRAS TO OTHER TRADITIONAL IRAS)	12,755.
5. ENTER THE TOTAL DISTRIBUTIONS FROM TRADITIONAL IRAS (INCLUDING AMOUNTS CONVERTED TO ROTH IRAS THAT WILL BE SHOWN ON LINE 16 OF FORM 8606) RECEIVED IN 2011	5,000.
6. ADD LINES 4 AND 5	17,755.
7. DIVIDE LINE 3 BY LINE 6. ENTER THE RESULT AS A DECIMAL (TO AT LEAST THREE PLACES). DO NOT ENTER MORE THAN 1.000 .	1.0000
8. NONTAXABLE PORTION OF THE DISTRIBUTION. MULTIPLY LINE 5 BY LINE 7. ENTER THE RESULT HERE AND ON LINES 13 AND 17 OF FORM 8606	5,000.
9. TAXABLE PORTION OF THE DISTRIBUTION (BEFORE ADJUSTMENT FOR CONVERSIONS). SUBTRACT LINE 8 FROM LINE 5. ENTER THE RESULT HERE AND IF THERE ARE NO AMOUNTS CONVERTED TO ROTH IRAS, STOP HERE AND ENTER THE RESULT ON LINE 15 OF FORM 8606	0.
10. ENTER THE AMOUNT INCLUDED ON LINE 9 THAT IS ALLOCABLE TO AMOUNTS CONVERTED TO ROTH IRAS BY 12/31/11. ENTER HERE AND ON LINE 18 OF FORM 8606	0.
11. TAXABLE PORTION OF THE DISTRIBUTION (AFTER ADJUSTMENTS FOR CONVERSIONS). SUBTRACT LINE 10 FROM LINE 9. ENTER THE RESULT HERE AND ON LINE 15 OF FORM 8606	0.

FORM 8606

TAXABLE PART OF DISTRIBUTION

STATEMENT 28

MARGARET K. KHAJAVI

1. ENTER THE BASIS IN YOUR TRADITIONAL IRA(S) AS OF 12/31/10 .	14,875.
2. ENTER THE TOTAL OF ALL CONTRIBUTIONS MADE TO YOUR TRADITIONAL IRAS DURING 2011 AND ALL CONTRIBUTIONS MADE DURING 2012 THAT WERE FOR 2011, WHETHER OR NOT DEDUCTIBLE. DO NOT INCLUDE ROLLOVER CONTRIBUTIONS	5,000.
3. ADD LINES 1 AND 2	19,875.
4. ENTER THE VALUE OF ALL YOUR TRADITIONAL IRA(S) AS OF 12/31/11 (INCLUDE ANY OUTSTANDING ROLLOVERS FROM TRADITIONAL IRAS TO OTHER TRADITIONAL IRAS)	10,230.
5. ENTER THE TOTAL DISTRIBUTIONS FROM TRADITIONAL IRAS (INCLUDING AMOUNTS CONVERTED TO ROTH IRAS THAT WILL BE SHOWN ON LINE 16 OF FORM 8606) RECEIVED IN 2011	5,000.
6. ADD LINES 4 AND 5	15,230.
7. DIVIDE LINE 3 BY LINE 6. ENTER THE RESULT AS A DECIMAL (TO AT LEAST THREE PLACES). DO NOT ENTER MORE THAN 1.000 .	1.0000
8. NONTAXABLE PORTION OF THE DISTRIBUTION. MULTIPLY LINE 5 BY LINE 7. ENTER THE RESULT HERE AND ON LINES 13 AND 17 OF FORM 8606	5,000.
9. TAXABLE PORTION OF THE DISTRIBUTION (BEFORE ADJUSTMENT FOR CONVERSIONS). SUBTRACT LINE 8 FROM LINE 5. ENTER THE RESULT HERE AND IF THERE ARE NO AMOUNTS CONVERTED TO ROTH IRAS, STOP HERE AND ENTER THE RESULT ON LINE 15 OF FORM 8606	0.
10. ENTER THE AMOUNT INCLUDED ON LINE 9 THAT IS ALLOCABLE TO AMOUNTS CONVERTED TO ROTH IRAS BY 12/31/11. ENTER HERE AND ON LINE 18 OF FORM 8606	0.
11. TAXABLE PORTION OF THE DISTRIBUTION (AFTER ADJUSTMENTS FOR CONVERSIONS). SUBTRACT LINE 10 FROM LINE 9. ENTER THE RESULT HERE AND ON LINE 15 OF FORM 8606	0.

FORM 8582

ACTIVE RENTAL OF REAL ESTATE - WORKSHEET 1

STATEMENT 29

NAME OF ACTIVITY	CURRENT YEAR		PRIOR YEAR UNALLOWED LOSS	OVERALL GAIN OR LOSS	
	NET INCOME	NET LOSS		GAIN	LOSS
N. HIGHLAND RENTAL PROPERTY - 1239 N. HIGHLAND	10,837.	0.	-23,295.		-12,458.
TOTALS	10,837.	0.	-23,295.		-12,458.

FORM 8582 OTHER PASSIVE ACTIVITIES - WORKSHEET 3 STATEMENT 30

NAME OF ACTIVITY	CURRENT YEAR		PRIOR YEAR UNALLOWED LOSS	OVERALL GAIN OR LOSS	
	NET INCOME	NET LOSS		GAIN	LOSS
LOBOTOMY BOYS LLC	0.	0.	-80.		-80.
TOTALS	0.	0.	-80.		-80.

FORM 8582 ALLOCATION OF UNALLOWED LOSSES - WORKSHEET 5 STATEMENT 31

NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	RATIO	UNALLOWED LOSS
LOBOTOMY BOYS LLC	SCH E	80.	.006380603	80.
N. HIGLAND RENTAL PROPERTY - 1239	SCH E	12,458.	.993619397	12,458.
N. HIGLAND				
TOTALS		12,538.	1.000000000	12,538.

FORM 8582 ALLOWED LOSSES - WORKSHEET 6 STATEMENT 32

NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	UNALLOWED LOSS	ALLOWED LOSS
LOBOTOMY BOYS LLC	SCH E	80.	80.	
N. HIGLAND RENTAL PROPERTY - 1239	SCH E	12,458.	12,458.	
HIGLAND				
TOTALS		12,538.	12,538.	

FORM 8582

SUMMARY OF PASSIVE ACTIVITIES

STATEMENT 33

R R E A	NAME	FORM OR SCHEDULE	GAIN/LOSS	PRIOR YEAR C/O	NET GAIN/LOSS	UNALLOWED LOSS	ALLOWED LOSS
-	LOBOTOMY BOYS LLC	SCH E	0.	-80.	-80.	80.	
X	N. HIGLAND RENTALS PROPERTY - 1239 N. HIGLAND	SCH E	10,837.	-23,295.	-12,458.	12,458.	
TOTALS			10,837.	-23,375.	-12,538.	12,538.	
PRIOR YEAR CARRYOVERS ALLOWED DUE TO CURRENT YEAR NET ACTIVITY INCOME							10,837.
TOTAL TO FORM 8582, LINE 16							10,837.

FORM 8582

MODIFIED AGI

STATEMENT 34

INCOME

WAGES, SALARIES, TIPS ETC.

DIVIDEND INCOME 3,884.

TAXABLE REFUNDS

ALIMONY RECEIVED

TAXABLE IRA DISTRIBUTIONS

TAXABLE PENSIONS AND ANNUITIES

UNEMPLOYMENT COMPENSATION

OTHER INCOME

INTEREST INCOME

138.

ADD: SERIES EE AND I EXCLUSION

138.

BUSINESS INCOME OR LOSS

1,134,011.

ADD: PASSIVE LOSSES

SUBTRACT: PASSIVE INCOME

1,134,011.

SALE OF ASSETS (BEFORE CAPITAL LOSS LIMITATION)

-4,380.

ADD: PASSIVE/RREA PROFESSIONAL LOSSES

SUBTRACT: PASSIVE INCOME

LIMITED

-3,000.

RENTAL, ROYALTY OR PASSTHROUGH INCOME OR LOSS

0.

ADD: PASSIVE/RREA PROFESSIONAL LOSSES

10,837.

SUBTRACT: PASSIVE INCOME

-10,837.

0.

FARM OR FARM RENTAL INCOME OR LOSS

ADD: PASSIVE/RREA PROFESSIONAL LOSSES

SUBTRACT: PASSIVE INCOME

TOTAL INCOME

1,135,033.

ADJUSTMENTS

MOVING EXPENSES

SELF-EMPLOYED HEALTH INSURANCE DEDUCTION

15,145.

PENALTY ON EARLY WITHDRAWAL OF SAVINGS

ALIMONY PAID

KEOGH/SEP DEDUCTION

49,000.

OTHER ADJUSTMENTS

TOTAL ADJUSTMENTS

64,145.

TOTAL TO FORM 8582, LINE 7

1,070,888.

FORM 8582

ALTERNATIVE MINIMUM TAX
ACTIVE RENTAL OF REAL ESTATE - WORKSHEET 1

STATEMENT 35

NAME OF ACTIVITY	CURRENT YEAR		PRIOR YEAR UNALLOWED LOSS	OVERALL GAIN OR LOSS	
	NET INCOME	NET LOSS		GAIN	LOSS
N. HIGLAND RENTAL PROPERTY - 1239 N. HIGLAND	10,837.	0.	-23,215.		-12,378.
TOTALS	10,837.	0.	-23,215.		-12,378.

FORM 8582

ALTERNATIVE MINIMUM TAX
OTHER PASSIVE ACTIVITIES - WORKSHEET 3

STATEMENT 36

NAME OF ACTIVITY	CURRENT YEAR		PRIOR YEAR UNALLOWED LOSS	OVERALL GAIN OR LOSS	
	NET INCOME	NET LOSS		GAIN	LOSS
LOBOTOMY BOYS LLC	0.	0.	-80.		-80.
TOTALS	0.	0.	-80.		-80.

FORM 8582

ALTERNATIVE MINIMUM TAX
ALLOCATION OF UNALLOWED LOSSES - WORKSHEET 5

STATEMENT 37

NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	RATIO	UNALLOWED LOSS
LOBOTOMY BOYS LLC	SCH E	80.	.006421576	80.
N. HIGLAND RENTAL PROPERTY - 1239 N. HIGLAND	SCH E	12,378.	.993578424	12,378.
TOTALS		12,458.	1.000000000	12,458.

FORM 8582

ALTERNATIVE MINIMUM TAX
ALLOWED LOSSES - WORKSHEET 6

STATEMENT 38

NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	UNALLOWED LOSS	ALLOWED LOSS
LOBOTOMY BOYS LLC	SCH E	80.	80.	
N. HIGLAND RENTAL PROPERTY - 1239	SCH E			
N. HIGLAND		12,378.	12,378.	
TOTALS		12,458.	12,458.	

FORM 8582AMT

SUMMARY OF PASSIVE ACTIVITIES - AMT

STATEMENT 39

R R E A NAME	FORM OR SCHEDULE	GAIN/LOSS	PRIOR YEAR C/O	NET GAIN/LOSS	UNALLOWED LOSS	ALLOWED LOSS
- LOBOTOMY BOYS LLC	SCH E	0.	-80.	-80.	80.	
X N. HIGLAND RENTALS	SCH E					
PROPERTY - 1239						
N. HIGLAND		10,837.	-23,215.	-12,378.	12,378.	
TOTALS		10,837.	-23,295.	-12,458.	12,458.	
PRIOR YEAR CARRYOVERS ALLOWED DUE TO CURRENT YEAR NET ACTIVITY INCOME						10,837.
TOTAL TO FORM 8582AMT, LINE 16						10,837.

FORM 1116

U.S. AND FOREIGN SOURCE INCOME SUMMARY
FOREIGN QUALIFIED DIVIDENDS

STATEMENT 40

DESCRIPTION	TOTAL DIVIDEND	QUALIFIED DIVIDEND	REDUCTION PERCENT	DIVIDEND TO LINE 1A	QUAL DIV ADJUSTMENT
NATIONAL FINANCIAL	716.	628.	.4286	357.	359.
TOTALS	716.	628.		357.	359.



1200405012

Georgia Form **500** (Rev. 9/11)

Individual Income Tax Return

Georgia Department of Revenue

2011 (Approved software version)Fiscal Year
BeginningFiscal Year
Ending

Version 1

DEL ☐ EXT ☐

YOUR FIRST NAME

1. KAVEH

MI YOUR SOCIAL SECURITY NUMBER

157-50-7100

Special Program Code

See Tax Booklet on Page 9

LAST NAME

KHAJAVI

SUFFIX

SPOUSE'S FIRST NAME

MARGARET

MI SPOUSE'S SOCIAL SECURITY NUMBER

K 077-68-9591

LAST NAME

KHAJAVI

SUFFIX

ADDRESS (NUMBER AND STREET OR P.O. BOX) (Use 2nd address line for Apt, Suite or Building Number) ☐ CHECK IF ADDRESS HAS CHANGED

2. 886 CUMBERLAND RD

CITY (Please insert a space if the city has multiple names)

3. ATLANTA

STATE ZIP CODE

GA 30306

500 UET Exception
Attached

(COUNTRY IF FOREIGN)

Residency Status

4. Enter your Residency Status with the appropriate number ► 4. 1

1. FULL-YEAR RESIDENT 2. PART-YEAR RESIDENT

TO

3. NONRESIDENT

Part-Year Residents and Nonresidents must omit Lines 9 thru 14 and use Schedule 3 of Form 500, page 6

Filing Status

5. Enter Filing Status with appropriate letter (See Tax Booklet Page 11) ► 5. B

A. Single B. Married filing joint C. Married filing separate (Spouse's social security number must be entered above) D. Head of Household or Qualifying Widow(er)

6. Number of exemptions (Check appropriate box(es) and enter total in 6c.)

6a. Yourself ☒6b. Spouse ☒

6c. 2

7. Dependents - (If you have more than 3 dependents, attach a list of additional dependents)

First Name, MI.

JOHN PATRICK

Last Name

KHAJAVI

Social Security Number

675-16-0373

Relationship to You

SON

First Name, MI.

KATHERINE MADI

Last Name

KHAJAVI

Social Security Number

675-16-2092

Relationship to You

DAUGHTER

First Name, MI.

CIAN MATHEW

Last Name

KHAJAVI

Social Security Number

671-30-2597

Relationship to You

SON



1200405022

YOUR SOCIAL SECURITY NUMBER
157-50-7100

Version 1

7a. Number of Dependents (DO NOT include yourself or your spouse) <u>STMT 1</u>	▶	7a.	4
7b. Add Lines 6c and 7a. Enter total	▶	7b.	6
If amount on line 8, 9, 10, 13 or 15 is negative, check box. Example: <input checked="" type="checkbox"/>			
8. Federal adjusted gross income (From Federal Form 1040, 1040A or 1040EZ)	▶ <input type="checkbox"/>	8.	1,049,082
(Do not use FEDERAL TAXABLE INCOME) If the amount on Line 8 is \$40,000 or more, or your gross income is less than your W-2's you must enclose a copy of your Federal Form 1040 Pages 1 and 2.			
9. Adjustments from Schedule 1 (See Tax Booklet on Page 11, Line 9)	▶ <input checked="" type="checkbox"/>	9.	-3,984
10. Georgia adjusted gross income (Net total of Line 8 and Line 9)	▶ <input type="checkbox"/>	10.	1,045,098
11. Standard Deduction (Do not use FEDERAL STANDARD DEDUCTION)	▶	11a.	
(See Tax Booklet on Page 12 Line 11)			
b. Self: 65 or over? <input type="checkbox"/> Blind? <input type="checkbox"/> Spouse: 65 or over? <input type="checkbox"/> Blind? <input type="checkbox"/>			
Total of boxes x 1,300=	▶	11b.	
c. Total Standard Deduction (Line 11a + Line 11b)	▶	11c.	
Use EITHER Line 11c OR Line 12c (Do not write on both lines)			
12. Total Itemized Deductions used in computing Federal Taxable Income. If you use itemized deductions, you must enclose Federal Schedule A			
a. Federal Itemized Deductions (Schedule A - Form 1040)	▶	12a.	157,551
b. Less adjustments: (See Tax Booklet on Page 13, Line 12)	▶	12b.	
c. Georgia Total Itemized Deductions	▶	12c.	157,551
13. Subtract either Line 11c or Line 12c from Line 10; enter balance	▶ <input type="checkbox"/>	13.	887,547
14a. Number on Line 6c. <u>2</u> multiplied by \$2,700	▶	14a.	5,400
14b. Number on Line 7a. <u>4</u> multiplied by \$3,000	▶	14b.	12,000
14c. Add Lines 14a. and 14b. Enter total	▶	14c.	17,400
15. Georgia taxable income (Line 13 less Line 14c or Schedule 3, Line 14)	▶ <input type="checkbox"/>	15.	870,147
16. Tax (Use Tax Table in the Tax Booklet on Pages 20-22)	▶	16.	51,949
17. Credits from Schedule 2, Page 5, Line 12 of Form 500 (Enter total but not more than the amount on Line 16)	▶	17.	
18. Balance (Line 16 less Line 17) if zero or less than zero, enter zero	▶	18.	51,949
19. Georgia Income Tax Withheld (Enter Tax Withheld Only and enclose W-2s, 1099s, etc.)	▶	19.	
20. Estimated Tax for 2011 and Form IT-560	▶	20.	67,104

2011 Version 1



1200405032

YOUR SOCIAL SECURITY NUMBER
157-50-7100

21. Department Use Only

DO NOT WRITE IN THIS BOX

22. Total prepayment credits (Add Lines 19 and 20) 22. 67,104
23. If Line 18 exceeds Line 22 enter BALANCE DUE STATE 23.
24. If Line 22 exceeds Line 18 enter OVERPAYMENT amount 24. 15,155
25. Amount to be credited to 2012 ESTIMATED TAX 25. 15,155
26. Georgia Wildlife Conservation Fund (No gift of less than \$1.00) 26.
27. Georgia Children and Elderly Fund (No gift of less than \$1.00) 27.
28. Georgia Cancer Research Fund (No gift of less than \$1.00) 28.
29. Statewide Land Conservation Program (No gift of less than \$1.00) 29.
30. Georgia National Guard Foundation (No gift of less than \$1.00) 30.
31. Dog & Cat Sterilization Fund (No gift of less than \$1.00) 31.
32. Save the Cure Fund (No gift of less than \$1.00) 32.
33. Georgia Student Finance Authority Fund (No gift of less than \$1.00) 33.
34. Form 500 UET (Estimated tax penalty) 34.
(If you owe) Add Lines 23, 26 thru 34
35. THIS IS THE AMOUNT YOU OWE 35.
36. (If you are due a refund) Subtract the sum of Lines 25 thru 34 from Line 24
THIS IS YOUR REFUND 36. 0

36a. Direct Deposit (For U.S. Accounts Only) ▶ Type: Checking ☐ Savings ☐

36b. Debit Card ☐

36c. Paper Check ☐

See booklet instructions
on page 13 for
further details.

Routing
Number

Account
Number

Green Label: GEORGIA DEPARTMENT OF REVENUE
(PAYMENT and NO PROCESSING CENTER, PO BOX 740399
BALANCE DUE) ATLANTA, GA 30374-0399

Blue Label: GEORGIA DEPARTMENT OF REVENUE
(REFUND) PROCESSING CENTER, PO BOX 740380
ATLANTA, GA 30374-0380

ENCLOSE ALL ITEMS IN RETURN ENVELOPE. DO NOT STAPLE YOUR CHECK, W-2'S OR TAX RETURN

Georgia Public Revenue Code Section 48-2-31 stipulates that taxes shall be paid in lawful money of the United States, free of any expense to the State of GA. Under penalty of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which the preparer has knowledge.

PHONE NUMBER

Taxpayer's Signature ☐ (Check box if deceased)

DATE

Spouse's Signature ☐ (Check box if deceased)

DATE

Do you want to authorize DOR to discuss this return with the
named preparer. YES ☒

NAME OF PREPARER OTHER THAN TAXPAYER
MARK A. ESTROFF, CPA

Signature of Preparer

PREPARER'S FEIN

PREPARER'S SSN/PTIN

PHONE NUMBER

62-1517792

P00082636

(404) 266-9876

145011
10-31-11

TAXPAYER EMAIL ADDRESS

☐ I authorize the Georgia Department of Revenue to
electronically notify me by e-mail address regarding
any updates to my account(s).



YOUR SOCIAL SECURITY NUMBER
157-50-7100

SCHEDULE 1 ADJUSTMENTS to INCOME BASED on GEORGIA LAW (See Tax Booklet on Pages 11 and 12)

ADDITIONS to INCOME

- | | | |
|---|---|----|
| 1. Interest on Non-Georgia Municipal and State Bonds | ▶ | 1. |
| 2. Lump Sum Distributions | ▶ | 2. |
| 3. Federal deduction for income attributable to domestic production activities
(IRC Section 199) | ▶ | 3. |
| 4. Other (Specify) | ▶ | 4. |
| 5. Total Additions (Enter sum of Lines 1-4 here) | ▶ | 5. |

SUBTRACTION from INCOME

6. Retirement Income Exclusion (See Tax Booklet on Page 11)

a. Self: Date of Birth Date of Disability: Type of Disability:

6a.

b. Spouse: Date of Birth Date of Disability: Type of Disability:

6b.

- | | | |
|---|---|----|
| 7. Social Security Benefits (Taxable portion from Federal return) | ▶ | 7. |
| 8. Georgia Higher Education Savings Plan | ▶ | 8. |
| 9. Interest on United States Obligations (See Tax Booklet on Page 11) | ▶ | 9. |

- | | | | | |
|---|-------------|--------------------------|---------------------------------------|-------------------|
| 10. Other Adjustments (Specify) | Adjustment | NONPASSIVE DEPREC | Amount | 3,984 |
| | Adjustment | | Amount | |
| | Adjustment | | Amount | |
| | Adjustment | | Amount | |
| | Total | | ▶ | 10. 3,984 |
| 11. Total Subtractions (enter sum of Lines 6-10 here) | | | ▶ | 11. 3,984 |
| 12. Net Adjustments (Line 5 less Line 11.) | | | | |
| Enter Net Total here and on Line 9 of Page 2 (+ or -) of form 500 | | | ▶ <input checked="" type="checkbox"/> | 12. -3,984 |



YOUR SOCIAL SECURITY NUMBER
157-50-7100

SCHEDULE 2 CREDITS for LINE 17, PAGE 2 (See Tax Booklet on Pages 13 and 16)

1. Other State Credit(s) Tax Credit (See Tax Booklet on Page 15) ► 1.
2. Credits from Form IND-CR (Rural Physicians Credit, Disabled Person Home Purchase or Retrofit Credit, Driver Education Credit, Disaster Assistance Credit, Qualified Caregiving Expense Credit, Georgia National Guard/Air National Guard Credit, Child and Dependent Care Expense Credit, Adoption Credit, Eligible Single-Family Residence Credit) ► 2.
3. Low Emission Vehicle Credit ☐ or Zero Emission Vehicle Credit ☐ ► 3.
(Requires DNR certification for either credit)
4. Qualified Education Expense Credit (Individual/Non pass through) ► 4.
5. Clean Energy Property Credit (Individual/Non pass through) ► 5.

Pass Through Credits from Ownership of Sole Proprietor, S Corp., LLC or Partnership Interest and Other Credits

You must list the appropriate Credit Type Code in the space provided. If you claim more than four credits, enclose a schedule. Enter the schedule total on Line 10. See Tax Booklet on Page 16 for a list of available credits and their applicable codes.

6. **COMPANY NAME** **CREDIT CODE TYPE**

OWNERSHIP	FEIN	CREDIT CLAIMED ON THIS RETURN
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7. **COMPANY NAME** **CREDIT CODE TYPE**

OWNERSHIP	FEIN	CREDIT CLAIMED ON THIS RETURN
------------------	-------------	--------------------------------------

8. **COMPANY NAME** **CREDIT CODE TYPE**

OWNERSHIP	FEIN	CREDIT CLAIMED ON THIS RETURN
------------------	-------------	--------------------------------------

9. **COMPANY NAME** **CREDIT CODE TYPE**

OWNERSHIP	FEIN	CREDIT CLAIMED ON THIS RETURN
------------------	-------------	--------------------------------------

10. Any additional pass-through credits claimed (Attach schedule) ► 10.

11. Low Income Credit (See Tax Booklet). 11a. 11b. ► 11c.

12. Enter the total of Lines 1 through 11 here and on Line 17, Pg. 2 of 500 form ► 12.



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YOUR SOCIAL SECURITY NUMBER
157-50-7100

DO NOT USE LINES 9 THRU 14 OF PAGE 2, FORM 500

SCHEDULE 3 COMPUTATION OF GEORGIA TAXABLE INCOME FOR ONLY PART-YEAR RESIDENTS AND NONRESIDENTS.

Income earned in another state as a Georgia resident is taxable but other state(s) tax credit may apply. See Tax Booklet, Page 13, Line 17 and Page 15.

**FEDERAL INCOME AFTER GEORGIA ADJUSTMENT
INCOME (COLUMN A)**

**INCOME NOT TAXABLE TO GEORGIA
INCOME (COLUMN B)**

**GEORGIA INCOME
INCOME (COLUMN C)**

☐ 1. WAGES, SALARIES, TIPS, etc

☐ 2. INTERESTS AND DIVIDENDS

☐ 3. BUSINESS INCOME OR (LOSS)

☐ 4. OTHER INCOME OR (LOSS)

☐ 5. TOTAL INCOME: TOTAL LINES 1 THRU 4

☐ 6. TOTAL ADJUSTMENTS FROM FORM 1040

☐ 7. TOTAL ADJUSTMENTS FROM FORM 500,
SCHEDULE 1, PAGE 4

☐ 8. ADJUSTED GROSS INCOME:
LINE 5 PLUS OR MINUS LINES 6 AND 7

☐ 1. WAGES, SALARIES, TIPS, etc

☐ 2. INTERESTS AND DIVIDENDS

☐ 3. BUSINESS INCOME OR (LOSS)

☐ 4. OTHER INCOME OR (LOSS)

☐ 5. TOTAL INCOME: TOTAL LINES 1 THRU 4

☐ 6. TOTAL ADJUSTMENTS FROM FORM 1040

☐ 7. TOTAL ADJUSTMENTS FROM FORM 500,
SCHEDULE 1, PAGE 4

☐ 8. ADJUSTED GROSS INCOME:
LINE 5 PLUS OR MINUS LINES 6 AND 7

☐ 1. WAGES, SALARIES, TIPS, etc

☐ 2. INTERESTS AND DIVIDENDS

☐ 3. BUSINESS INCOME OR (LOSS)

☐ 4. OTHER INCOME OR (LOSS)

☐ 5. TOTAL INCOME: TOTAL LINES 1 THRU 4

☐ 6. TOTAL ADJUSTMENTS FROM FORM 1040

☐ 7. TOTAL ADJUSTMENTS FROM FORM 500,
SCHEDULE 1, PAGE 4

☐ 8. ADJUSTED GROSS INCOME:
LINE 5 PLUS OR MINUS LINES 6 AND 7

9. RATIO: Divide Line 8, Column C by Line 8, Column A. Enter percentage ▶ 9. % Not to exceed 100%

10. Itemized ☐ or Standard Deduction ☐ (See Tax Booklet, Page 17, Line 10) ▶ 10.

11. Personal Exemption from Form 500, Page 2 (See Tax Booklet, Pg. 17, Line 11a-c)

11a. Number on Line 6c. multiplied by \$2,700 ▶ 11a.

11b. Number on Line 7a. multiplied by \$3,000 ▶ 11b.

11c. Add Lines 11a. and 11b. Enter total ▶ 11c.

12. Total Deductions and Exemptions: Add Lines 10 and 11c ▶ 12.

13. Multiply Line 12 by Ratio on Line 9 and enter result ▶ 13.

14. Georgia Taxable Income: Subtract Line 13 from Line 8, Column C
Enter here and on Line 15, Page 2 of Form 500 ▶ 14.

List the state(s) in which the income in Column B was earned and/or to which it was reported.

145014
10-31-11 1. 3.
2. 4.

GA 500	DEPENDENTS	STATEMENT	1
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FIRST NAME	LAST NAME	SOCIAL SECURITY NUMBER	RELATIONSHIP	MONTHS IN YOUR HOME
BRODIE FINN	KHAJAVI	672-44-3202	SON	12